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THE NEW  
FEDERAL CALCULATOR,

OR

SCHOLAR'S ASSISTANT:

CONTAINING

THE MOST CONVENIENT AND ACCURATE MATHS FOR PERFORMING  
THE OPERATIONS IN COMMON ARITHMETIC.

TOGETHER WITH

NUMEROUS EXAMPLES, PROVES EACH OF THE RULES, VARIED  
SO AS TO MAKE THEM APPLICABLE TO ALMOST  
EVERY BRANCH OF BUSINESS.

FOR THE

USE OF SCHOOLS AND COUNTING HOUSES.

BY THOMAS T. SMILEY.

EDITOR OF A KEY TO THE ABOVE WORK, PUBLISHED FOR  
"TRUTH'S" SALE.

PHILADELPHIA:

LIPPINCOTT, GRAMBS & CO.

1861

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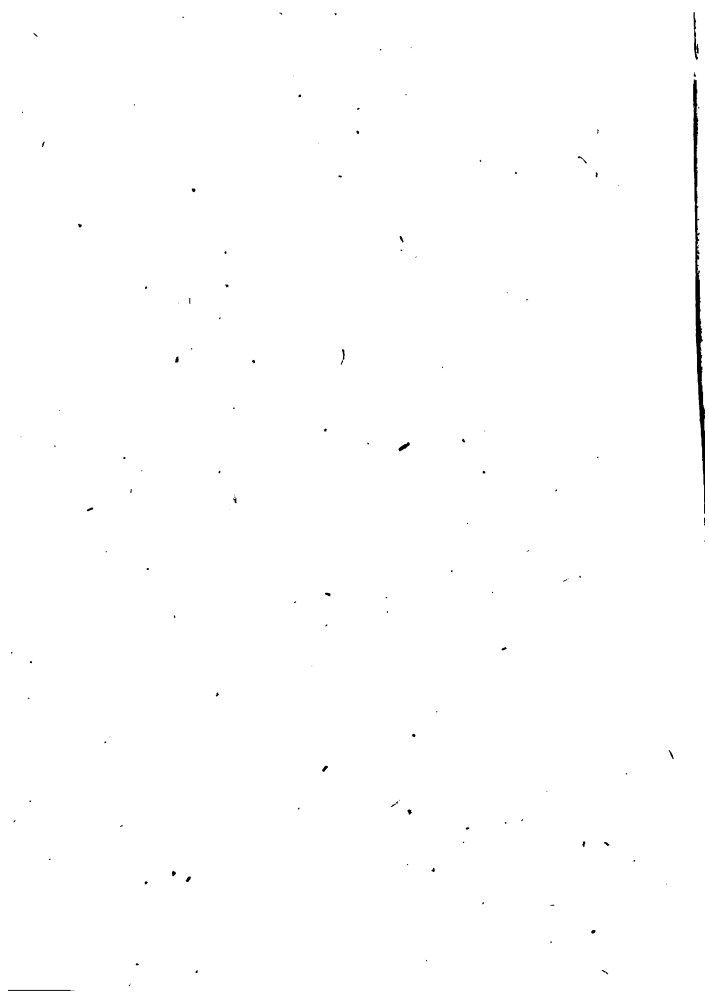
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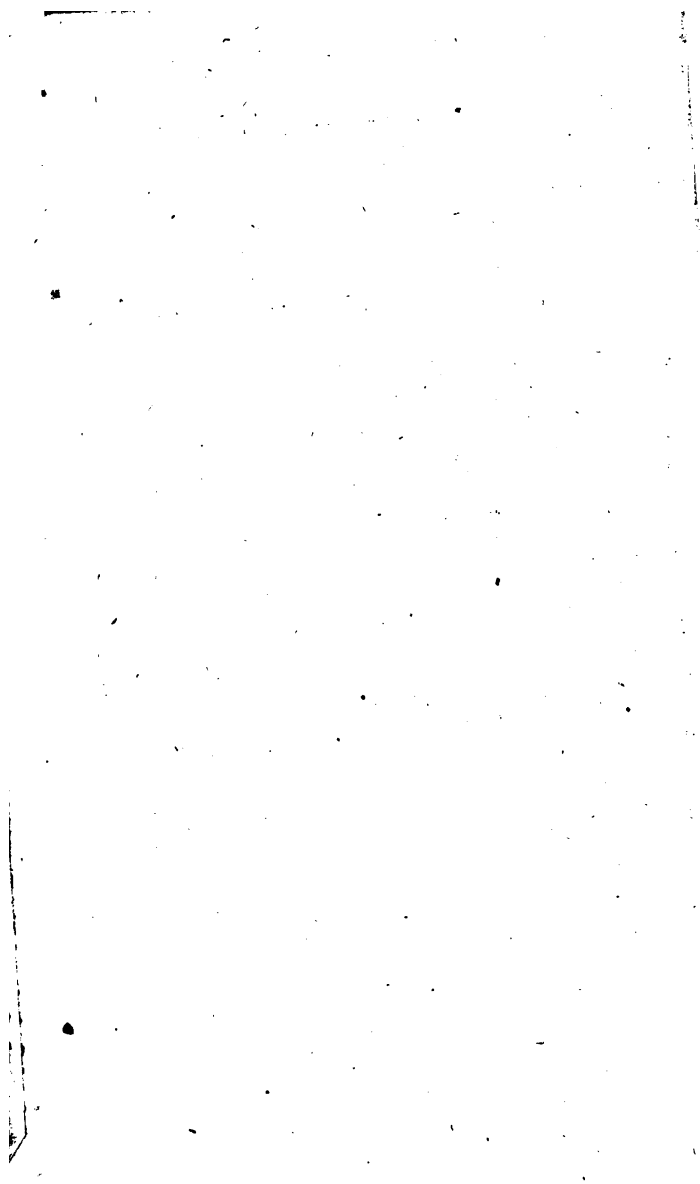
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*Mr. M. T.*







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BY THOMAS T. SMILEY,

AUTHOR OF AN EASY INTRODUCTION TO THE STUDY OF GEOGRAPHY;  
ALSO, OF SACRED GEOGRAPHY, FOR THE USE OF SCHOOLS.

~~~~~  
PHILADELPHIA:  
LIPPINCOTT, GRAMBO & CO.  
1854.

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CITY  
CITY OF  
GEORGE ARTHUR PLIMPTON  
JANUARY 25, 1924

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Entered, according to the Act of Congress, in the year 1846, by  
**JOHN GRIGG,**  
in the clerk's office of the District Court of the Eastern District  
of Pennsylvania.

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## RECOMMENDATIONS.

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AMONG the numerous recommendations received to this work, are the following:

Mr. John Grigg,

SIR,

Philad. March 6th, 1825.

I have examined, with as much care as my time would admit, "The New Federal Calculator," by Thomas T. Smiley. It appears to me, to be a treatise on Arithmetic of considerable merit. There are parts in Mr. Smiley's work which are very valuable: the rules given by him in Barter, Loss and Gain, and Exchange, are a great desideratum in a new system or treatise on Arithmetic, and render his book superior to any on the subject now in use; and when it is considered that the calculations in the work are made in Federal money, the only currency now known in the United States, and that appropriate questions follow the different rules, by which the learner can be exercised as to his understanding of each part as he progresses; I hesitate not to say, that in my opinion, it is eminently calculated to promote instruction in the science on which it treats. Mr. Smiley deserves the thanks of the Public, and the encouragement of Teachers, for his attempt to simplify and improve the method of teaching Arithmetic.

I am yours, respectfully,

WM. P. SMITH,

*Preceptor of Mathematics and Natural  
Philosophy.—No. 152, South Tenth  
Street.*

SIR,

I have carefully examined "The New Federal Calculator, or Scholar's Assistant," by Thomas T. Smiley, on which you politely requested my opinion; and freely acknowledge, that I think it better calculated for the use of United States' Schools and Counting-Houses than any book on the subject that I have seen. The author's arrangement of the four primary rules is, in my opinion, a judicious and laudable innovation, claiming the merit of improvement; as it brings together the rules nearest related in their nature and uses. His questions upon the rules throughout, appear to me, to be admirably calculated to elicit the exertions of the learner. But, above all, the preference he has given to the currency of his

#### RECOMMENDATIONS.

own country, in its numerous examples, has stamped a value upon this little work, which, I believe, has not fallen to the lot of any other book of the kind, as yet offered to the American public.

I am, sir, yours, respectfully,

JOHN MACKAY.

Charleston, (S. C.) March 29th, 1825.

---

#### *From the United States Gazette.*

Among the numerous publications of the present day, devoted to the improvement of youth, we have noticed a new edition of Smiley's Arithmetic, just published by J. Grigg.

The general arrangement in this book is an improvement upon the Arithmetics in present use, being more systematic, and according to the affinities of different rules. The chief advantage of the present over the first edition, is a correction of several typographical errors, a circumstance which will render it peculiarly acceptable to teachers. In referring to the merits of this little work, it is proper to mention, that a greater portion of its pages are devoted to Federal calculation, than is generally allowed in primary works in this branch of study. The heavy tax of time and patience which our youth are now compelled to pay to the errors of their ancestors, by performing the various operations of pounds, shillings and pence, should be remitted, and we are glad to notice that the Federal computation is becoming the prominent practice of school arithmetic.

In recommending Mr. Smiley's book to the notice of parents and teachers, we believe that we invite their attention to a work that will really prove an "assistant" to them, and a "guide" to their interesting charge.

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The Editors of the New York Telegraph, speaking of Smiley's Arithmetic, observe that they have, within a few days, attentively examined the above Arithmetic, and say, "We do not hesitate to pronounce it an improvement upon every work of the kind previously before the public; and, as such, recommend its adoption in all our SCHOOLS and ACADEMIES."

## PREFACE.

---

CONSIDERING the number of works on Arithmetic which have been already published, it may be thought presumptuous in the Author to have added to the number. But in the present improved state of the art of imparting instruction to youth, and consequent attention to the books made use of for that purpose, it will scarcely be argued that it is *impracticable* to furnish schools with books on any of the usual branches of school education, better calculated for the purpose than those previously in use. Under this impression, the Author has presented "The New Federal Calculator" to the Public. Whether it is better calculated to facilitate the progress of the learner, in the branch of study of which it treats, than those which have preceded it, remains to be submitted to the test of experience. In forming the rules, particular care has been taken to render them as clear and explicit as possible, and to arrange them in such a manner, that they may be readily committed to memory. The acquisition of a thorough knowledge of the Rules, preparatory to working the Examples which follow each of them, is particularly recommended, as the progress of the learner cannot fail to be very much facilitated thereby.

The Interrogations which follow the Rules, are intended as an exercise to direct the attention of the learner in a particular manner to the Rules, and to fix them more permanently in the memory. It will be observed, that the Examples are principally given in Federal money, or dollars and cents, as being more conformable to the currency of our country, and the general mode of keeping accounts throughout the United States.

Observations might be made as to arrangement, &c.; but as those interested in the subject can only judge of the merits of the work by an examination of it, they are respectfully referred to the work itself, and solicited to give it such a perusal as may enable them to decide with impartiality on its claims for admission into schools, in comparison with other works on the same subject.

THOS. T. SMILEY.

*Philadelphia, January, 1828.*

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### EXPLANATION OF CHARACTERS. .

Signs.	Significations.
=	Equal; as, 20s.=£1.
+	More; as, 6+2=8.
—	Less; as, 8—2=6.
×	Into, with, or multiplied by; as, 6×2=12.
÷	By (i.e. divided by); as, 6÷2=3; or, 2)6(3.
:::	Proportion; as, 2 : 4 :: 6 : 12.
√ or √	Square Root; as, √64=8.
∛	Cube Root; as, ∛64=4.
∜	Fourth Root; as, ∜64=2, &c.

— A Vinculum; denoting the several quantities over which it is drawn to be considered jointly as a simple quantity

## ARITHMETIC.

**ARITHMETIC** is that part of the Mathematics which teaches the art of computation by numbers.

All operations in Arithmetic are performed by means of the following figures:

**Cipher One Two Three Four Five Six Seven Eight Nine**

0, 1, 2, 3, 4, 5, 6, 7, 8, 9.

## NUMERATION.

Numeration teaches the proper disposition of figures to express any proposed number, when that number is too great to be expressed by a single figure

When a number is expressed by more than one figure, the value of each figure is determined by the situation which it holds in relation to the others, as represented in the following table :—

### *Numeration Table.*

Units	1	One.
Tens	2 1	Twenty-one.
Hundreds	3 2 1	Three hundred and twenty-one.
Thousands	3 2 1	4 Thousand 321.
Tens of Thousands	3 2 1	54 Thousand 321.
Hundreds of Thousands	3 2 1	654 Thousand 321.
Millions	3 2 1	7 Millions 654 Thous. 321.
Tens of Millions	3 2 1	87 Millions 654 Thous. 321.
Hundreds of Millions	3 2 1	987 Millions 654 Thous. 321.

By the foregoing table, it appears that any figure in the units' place, represents only its simple value, or so many ones; but, by being placed in the tens' place, represents ten times as much as though it stood in the units' place; by being placed in the hundreds' place, a hundred times as much as it would if placed in the units' place, and ten times as much as it would if placed in the tens' place; and so on.

Though it is seldom necessary to make use of more than nine places, as in the table, yet it may be extended to a greater number, by making places for thousands of millions, tens of thousands of millions, hundreds of thousands of millions, &c.

To know the value expressed by any given number of figures.

*Rule.*

1. Read the figures from right to left: units, tens, hundreds, thousands, &c. as in the Numeration table.

2. To the value of each figure when it stands single, add the name of its place, and read the figures from the left to the right. Example: 321, three hundred and twenty-one.

*Questions.*

What is Arithmetic?

By what means are operations in Arithmetic performed?

What does Numeration teach?

When numbers are expressed by more than one figure, how is the value of each figure determined?

Recite the Numeration table.

Is it usually necessary to make use of more than nine places to express numbers? When necessary, how is the number of places increased?

Repeat the Rule to know the value expressed by any number of figures.

To write down a proposed number.

*Rule.*

Begin at the right hand, and proceed towards the left, writing units in the units' place, tens in the tens' place, hundreds in the hundreds' place, and so on.

Write down in figures sixty-five.

Write down ninety-six.

Write down three hundred and fifty-one.

Write down three hundred and ninety-six.

Write down one thousand two hundred and fifty-six.

Write down five thousand nine hundred and sixty-seven.

Write down twelve thousand seven hundred and eighty-four.

Write down twenty-five thousand eight hundred and seventy-six.

Write down seventy-six thousand five hundred and ninety-seven.

Write down one hundred and fifty-two thousand two hundred and sixty-five.

Write down two hundred and ninety-one thousand seven hundred and fifty-one.

Write down four hundred and eighty-nine thousand two hundred and ninety-six.

Write down nine hundred and fifty-six thousand two hundred and seventy-five.

Write down one million eight hundred and fifty-six thousand seven hundred and eighty-six.

Write down twelve million four hundred and ninety-three thousand two hundred and twenty-one.



There are two primary rules by which all operations in Arithmetic are performed: namely, Addition and Subtraction.

## ADDITION.

THE use of Addition is to ascertain the amount of two or more numbers when put together.

### Rule.

1. Set down any one of the numbers, and place under it all the rest, in such a manner, that units may stand under units, tens under tens, hundreds under hundreds, and so on; and draw a line under the last.

2. Begin at the right hand, or units' column, and add together all the figures contained in that column.

3. Consider all the figures contained in the amount of the column, and set down under it all above an even number of tens, and carry one for every ten to the next column, proceeding in the same manner until all the columns have been added up, setting down the whole amount of the last column.

*Proof.*—Perform the addition downwards; and if the amount is the same as when added upwards, the work is right.

### *Questions.*

How many primary rules are there in Arithmetic, and what are they called?

For what is Addition used?

How do you set down numbers which you intend to add together?

Do you commence at the right or left-hand column of numbers which you wish to add together?

When you have found the amount of all the figures contained in a column, how do you proceed?

How do you prove Addition?

### *Addition Table.*

To use the table, look in the outside left-hand column for one of the numbers to be added, and in the top column for the other number; then in the square opposite the one, and under the other, their sum will be found.

	1	2	3	4	5	6	7	8	9
1	2	3	4	5	6	7	8	9	10
2	3	4	5	6	7	8	9	10	11
3	4	5	6	7	8	9	10	11	12
4	5	6	7	8	9	10	11	12	13
5	6	7	8	9	10	11	12	13	14
6	7	8	9	10	11	12	13	14	15
7	8	9	10	11	12	13	14	15	16
8	9	10	11	12	13	14	15	16	17
9	10	11	12	13	14	15	16	17	18

# ADDITION.

13

*Note.*—If the pupil is required to commit the foregoing table to memory, his progress will be thereby very much facilitated.

## Examples.

(1)	Units	(2)	Units	(3)	Units	(4)	Units Tens	(5)	Units Tens	(6)	Units Tens
1	4	3	2	8	4	1 2	8 5	3 4	5 4		
3	2	2	1	4	5	4 5	9 7	7 9	7 9		
2	1	2	3	2	8	7 8	5 6	6 8	6 8		
4	3	5	1	5	1	2 1	4 7	7 9	7 9		
1	5	7	2	5	6	5 6	3 2	7 6	7 6		
2	6	2	7	7	8	7 8		8 4	8 4		
13	21	28	29 0	35 1	44 0						

(7)	Units. Tens.	(8)	Units. Tens. Hundreds. Thousands.	(9)	Units. Tens. Hundreds. Thousands. Tens of Th.	(10)	Units. Tens. Hundreds. Thousands. Tens of T. H. of Thou.
1 2	4 8 2 9	9 1 7 6 9	8 7 6 9 9 4				
3 0	1 2 3 4	1 4 6 7 8	2 1 3 6 7 8				
4 3	6 1 0 1	8 0 0 3 2	4 8 2 9 0 6				
2 4	3 0 1 4	7 1 8 9 7	8 0 9 7 6 9				
6 5	5 6 1 8	7 6 9 8 9	3 7 6 9 8 0				
1 7 4							

(11)	(12)	(13)
3 8 9 2 6 1	2 1 3 6 7 8 4	3 7 6 9 6 9 4
7 8 9 7 9 4	8 2 9 7 6 9 8	4 9 7 6 0 8 2
8 4 9 7 9 8	8 2 9 7 6 9 4	4 5 6 9 7 6 1
4 8 7 6 9 7	4 8 9 7 6 9 5	8 2 1 3 2 4 3
9 9 9 9 9 6	1 2 3 4 6 9 7	4 8 7 6 9 6 2
9 4 8 2 1 9.	7 0 9 2 0 3 2	4 8 7 6 9 2 0

(14) 3 7 8 5 6	(15) 3 7 8 2 6 9	(16) 1 4 1
9 7 5	4 0 2 6 0 7	5 6 7 2
1 2 3 4	7 0 2	8 2 9 7 1
1 4	1 2 4 6	3 4 6 7 6
5 6 1 2	2 1 3 2	1 4 5 9
2 0 7 5	4 5 1 7 8	4 2 7
1 6 2 8 7	1 0 2 7 6	1 2

17. Add 14, 16, 23, 29, 80, 31, and 100 together, and tell the amount. *Ans.* 293.

18. What is the amount of 36, 97, 125, 384, 1176? *Ans.* 1818.

19. What is the amount of 3797, 95, 2, 75, 876, and 9750? *Ans.* 14595.

20. What is the amount of 205, 20, 840, 970, 367, and 1001? *Ans.* 3403.

21. What is the amount of three hundred and sixty-five, eight hundred and seven, five hundred and sixty, twenty-five, thirty-seven, and one hundred and one? *Ans.* 1895.

22. What is the amount of three hundred, seventy-five, two, forty-seven, thirty-three, nine thousand seven hundred and eighty-four, twenty thousand one hundred and fifty, seven hundred and sixty-five thousand and ninety-one, and one million seventy-five thousand and forty-seven? *Ans.* 1870529.

23. Add seventy-five millions nine hundred and sixty thousand eight hundred, two hundred and twenty-five thousand, and one hundred and forty, together. *Ans.* 76185940.

*Practical Exercises.*

24. In one pocket, I have thirty-five marbles, and in another 21; how many have I in all? *Ans.* 56.

25. John and Charles went to collect nuts; and when they had collected a quantity, they sat down to count them; when John found he had collected 275, and Charles 196: how many nuts did both of them gather? *Ans.* 471.

26. Having a mind to buy a suit of new clothes, I went to the tailor's, to see how much money would be necessary for that purpose; when I found he would charge for a coat 30 dollars, for a pair of pantaloons 12 dollars, and

for a waistcoat 5 dollars: what will the suit cost at that rate?

*Ans. 47dols.*

27. A merchant sent out his clerk to collect money; he collected 50 dollars from one person, from a second 25, from a third 125, and from a fourth 216: how many dollars did he collect in all?

*Ans. 416.*

28. A man set out on a journey, and travelled the first day 37 miles, the second day 33 miles, the third day 40 miles, the fourth day 35 miles: how many miles was he, at the end of the fourth day, from the place from which he started?

*Ans. 145.*

29. A. has a flock of sheep containing thirty-four, B. has a flock containing forty-seven, and C. has a flock containing fifty-four: how many sheep are in all three of the flocks?

*Ans. 135.*

30. A butcher bought of one man 25 head of cattle, of another 15, of another 40, and of another 9: how many did he buy in all?

*Ans. 89.*

31. A farmer has four fields; the first contains 8 acres, the second 15 acres, the third 19 acres, and the fourth 12 acres: how many acres are there in all the four?

*Ans. 54.*

32. A flour-merchant bought from one man 400 barrels of flour, for which he gave 2000 dollars; from another man 550 barrels, for which he gave 2750 dollars: how many barrels of flour did he buy, and how many dollars did he give for the whole?

*Ans. 950 barrels. 4750 dollars.*

## MULTIPLICATION.

MULTIPLICATION is a short method of performing Addition, when the same quantity is required to be added a given number of times.

There are three parts in Multiplication: viz.

The sum to be multiplied is called the *Multiplicand*.

The sum by which you multiply is called the *Multiplier*.

The result of the operation is called the *Product*.

The Multiplicand and Multiplier are likewise called both together *Factors*, or that by which the operation is performed.

*Case 1.*

When the multiplier does not exceed 12.

*Rule.*

1 Set down the multiplicand, or number to be multiplied, and, under the units' place of the multiplicand, the multiplier, or number by which you multiply.

2. Multiply each figure of the multiplicand in succession by the multiplier; set down the amount, and carry in the same manner as in addition.

*Proof.*—Multiply the multiplier by the multiplicand.

*Note.*—Multiplication and addition may likewise be proved by casting out the nines: but as the work will sometimes prove by that method, when in reality wrong, the rule is omitted.

Before proceeding further, it is indispensable that the learner should commit the following table to memory.

*Multiplication Table.*

Twice 1 make 2	3 times 1 make 3	4 times 1 make 4	5 times 1 make 5	6 times 1 make 6	7 times 1 make 7
2	4	6	8	10	12
3	6	9	12	15	18
4	8	12	16	20	24
5	10	15	20	25	30
6	12	18	24	30	36
7	14	21	28	35	42
8	16	24	32	40	48
9	18	27	36	45	54
10	20	30	40	50	60
11	22	33	44	55	66
12	24	36	48	60	72

8 times 1 make 8	9 times 1 make 9	10 times 1 make 10	11 times 1 make 11	12 times 1 make 12
16	18	20	22	24
24	27	30	33	36
32	36	40	44	48
40	45	50	55	60
48	54	60	66	72
56	63	70	77	84
64	72	80	88	96
72	81	90	99	108
80	90	100	110	120
88	99	110	121	132
96	108	120	132	144

*Note.*—The multiplication table has not been usually extended further than twelve; but may be extended to any number, at pleasure; and if committed to memory to 50 or 100, will well repay the trouble of learning it.

### Questions.

What is Multiplication?

How many parts are there in Multiplication? Name them.

By what name are the multiplicand and multiplier together called?

Repeat the rule for performing Multiplication, when the multiplier does not exceed 12.

How do you prove multiplication?

Repeat the multiplication table.

### Examples.

Multiplicand.

(1) 13212 (2) 321434 (3) 32012341 (4) 421032413

2

2

2

2

26424

642868

64024682

842064826

(5) 4678219046

2

(6) 8270198049

2

(7) 7482976857

2

9356438092

16540396098

14965953714

(8) 3948769768

3

(9) 87051298

4

(10) 976201698769

5

(11) 456978426976

6

(12) 8079698769

7

(13) 97698429769

8

(14)

28769342369

9

(15)

769829769478

10

(16)

5697698976845

11

(17)	(18)	(19)
7029876956	84976876989	9021681409671
12	12	12

20.	Multiply	4218	by	2	Ans.	8436
21.	—	7321	by	3	—	21963
22.	—	87692	by	4	—	350768
23.	—	95698	by	5	—	478490
24.	—	10691	by	6	—	64146
25.	—	31078	by	7	—	217546
26.	—	109019	by	8	—	872152
27.	—	900078	by	9	—	8100702
28.	—	826870	by	10	—	8268700
29.	—	278976	by	11	—	3068736
30.	—	12569769	by	12	—	150837228

**Case 2.**

When the multiplier exceeds 12, and consists of two or more figures.

**Rule.**

1 Set down the multiplicand, and under it the multiplier, in such a manner, that units may stand under units, tens under tens, hundreds under hundreds, and so on.

2. Then proceed to multiply all the figures of the multiplicand by the units figure of the multiplier, setting down the product as before.

3. After having multiplied by the units figure of the multiplier, then take the tens, hundreds, &c. proceeding in the same way with every figure, observing when you multiply by the tens figure of the multiplier, to set down the first figure of the product under the tens figure of the multiplier, and when by the hundreds, the first figure must be set under the hundreds of the multiplier, &c.

4. Add together the several products exactly in the places in which they stand, and you will have the last or final product.

**Questions.**

When the multiplier exceeds 12, and consists of two or

more figures, when you have set down the multiplicand, how do you set down the multiplier?

How do you then proceed?

After you have multiplied by all the figures of the multiplier, and set down the products in their proper places, what is to be done to obtain the last or final product?

*Examples.*

(31) 375 multiplicand. 15 multiplier.	(32) 487 25	(33) 978 375
<hr/> 3875	<hr/> 2435	<hr/> 4890
575	974	6846
<hr/> 1625 product.	<hr/> 12175	2934
		<hr/> 366750

34) 39786948 197	35) 4978829 408	(36) 8735698 5706
---------------------	--------------------	----------------------

(37) 84016978 3761	(38) 49569876 4817	(39) 9637842 9078
-----------------------	-----------------------	----------------------

40 Multiply	9786 by 13	Ans.	127218
41. —	8475 by 29	—	245775
42. —	11271 by 35	—	394485
43. —	19004 by 305	—	5796220
44. —	76976 by 489	—	37641264
45. —	84769 by 976	—	82734544
46. —	1978987 by 4809	—	9516948483
47. —	9807094 by 5047	—	49496403418

*Case 3.*

When there are ciphers at the right of either the multiplicand or multiplier.

*Rule.*

1. Multiply as in the preceding case, only omitting the ciphers.

2. Then add together the several products, and place to the right of the amount as many ciphers as there are to the right of both the factors.

*Question.*

Repeat the rule for performing operations in multiplication when there are ciphers to the right of one or both factors.

*Examples.*

48.	Multiply 3700 by 200	<i>Ans.</i>	740000
49.	— 4870 by 2500	—	12175000
50.	— 408700 by 906000	—	370282200000
51.	— 876956 by 990000	—	868186440000

*Case 4.*

When the multiplier is exactly equal to the product of any two figures in the multiplication table; the operation may be performed by the following

*Rule.*

Multiply first by one of those figures, and that product by the other; the last product will be the answer.

*Question.*

Repeat the rule for performing the operation in multiplication, when the multiplier is the exact product of two numbers in the multiplication table.

*Examples.*

(52) Multiply 476 by 25.      5 times 5 are 25.

$$\begin{array}{r} 476 \\ \times 5 \\ \hline 2380 \\ \times 5 \\ \hline \end{array}$$

*Ans.* 11900

53.	Multiply 8976 by 48	<i>Ans.</i>	430848
54.	— 7696 by 81	—	623376

## SUBTRACTION.

21

55.	Multiply	87698	by	72	Ans.	6314256
56.	—	20784	by	108	—	2244672
57.	—	81207	by	132	—	10719324
58.	—	47696	by	144	—	6868224
59.	—	75687	by	56	—	4238472
60.	—	34075	by	36	—	1226700

*Practical Exercises.*

61. A man has 5 bags of money, and each bag contains 25 dollars: how many dollars has he in all? *Ans.* 125.

62. Charles has 15 marbles, and John 4 times as many: how many has John? *Ans.* 60.

63. A gentleman owns 7 houses, from each of which he receives yearly 250 dollars for rent: how much a year does he receive from the seven? *Ans.* 1750.

64. A labourer hired himself to a farmer for 4 years, at 150 dollars a year: how many dollars did the labourer receive for his four years' labour? *Ans.* 600.

65. A gentleman is desirous to purchase 25 shares of bank stock, at 100 dollars per share: how much money must he pay for the 25 shares? *Ans.* 2500.

66. A mason having built a house, found that he had used 18175 bricks in building it: supposing he is desirous to build 14 houses of the same size, how many bricks will be necessary? *Ans.* 254,450.

## SUBTRACTION.

SUBTRACTION is used to ascertain the difference between two given numbers.

The larger number is called the minuend, the less the subtrahend, and their difference the remainder.

*Rule.*

1. Set down the larger number first, and under it, (with units under units, tens under tens, &c.) the less number.

2. Then begin at the right hand or units' place, and take the lower figure from that which stands immediately

above, if the upper figure be more than the lower, and set down the remainder.

3. But if the upper figure be less than the lower, add ten to the upper figure, take the lower figure from the amount, set down the remainder, and carry one to the next lower figure.

*Proof.*—Add the less number and the remainder together, and the amount will be equal to the greater number.

### Questions.

For what purpose is Subtraction used?

What names are used to distinguish the larger number, smaller number, and the difference between the two numbers?

Repeat the rule for performing operations in subtraction?

How is subtraction proved?

### Subtraction Table.

To make use of this table, find the less number in the left hand perpendicular column, and opposite to it, in the horizontal column, the number from which you wish to take it; the figure immediately above, in the top line, will show their difference: as, 3 from 7, and 4 remains.

	1	2	3	4	5	6	7	8	9
1	2	3	4	5	6	7	8	9	10
2	3	4	5	6	7	8	9	10	11
3	4	5	6	7	8	9	10	11	12
4	5	6	7	8	9	10	11	12	13
5	6	7	8	9	10	11	12	13	14
6	7	8	9	10	11	12	13	14	15
7	8	9	10	11	12	13	14	15	16
8	9	10	11	12	13	14	15	16	17
9	10	11	12	13	14	15	16	17	18

*Examples.*

(1) 421352 minuent.	(2) 8576978	(3) 37569482
210141 subtrahend.	3246153	24978769
<hr/>	<hr/>	<hr/>
211211 remainder.	5330825	12590713

(4) 859768	(5) 9076048	(6) 532147878
124978	7940689	139876956
<hr/>	<hr/>	<hr/>

(7) 100000	(8) 75381478	(9) 102070845
84321	39040217	19768799
<hr/>	<hr/>	<hr/>

10.	From	196	take	37.	Remain.	159
11.	—	487	—	96.	—	391
12.	—	875	—	302.	—	573
13.	—	967	—	351.	—	616
14.	—	1001	—	487.	—	514
15.	—	9765	—	1307.	—	8458
16.	—	87696	—	10091.	—	77605
17.	—	455692	—	300120.	—	155572
18.	—	1000000	—	1.	—	999999

*Practical Exercises.*

19. Henry has 25 marbles, and Charles 8: how many more has Henry than Charles? *Ans.* 17.

20. William bought 75 nuts, and Edward 42: how many has William more than Edward? *Ans.* 33.

21. There are two piles of bricks; in the greater pile there are 7896, and in the less 4389: how many more are there in the greater pile than in the less? *Ans.* 3507.

22. A merchant bought 4875 bushels of wheat, out of which he sold 2976 bushels: how many bushels has he left? *Ans.* 1899.

23. I deposited in bank 1240 dollars; I drew out at one time 375 dollars, at another 567, at another 140: how many dollars still remain in bank? *Ans.* 158.

24. A farmer had 5487 acres of land: he sold to A. 325 to B. 750, and to C. 1000 acres: how many had he left?

*Ans.* 3412½

25. A grocer bought 25 hogsheads of sugar, containing 250 hundred weight; and sold 9 hogsheads, containing 75 hundred weight: how many hogsheads, and how many hundred weight, had he left?

*Ans.* 16 hogsheads, 175 hundred weight.

## DIVISION.

**DIVISION** is a short method of performing a number of subtractions, when the numbers to be subtracted all express the same quantity.

There are four terms made use of to designate the different parts of the operation of dividing: viz.

The number to be divided is called the *Dividend*.

The number by which it is divided is called the *Divisor*.

The number of times the divisor is contained in the dividend is called the *Quotient*.

If there is any left after the operation is completed, it is called the *Remainder*, and is always of the same denomination with the dividend.

When the divisor does not exceed 12, the operation is performed by short division.

## SHORT DIVISION.

### *Rule.*

1. Place the divisor to the left of the number you wish to divide.
2. Consider how many times the number by which you divide is contained in the first figure or figures of the number to be divided, and set down the result, noting whether there be any remainder.
3. If there be no remainder, consider how often the divi-

sor is contained in the next figure; but if there be a remainder, conceive it to be placed to the left of the next figure, into which divide as before, and set down the result.

*Proof.*—Multiply the quotient by the divisor, and add in the remainder, if any; the product will equal the dividend.

### *Questions*

What is division?

Name the four terms made use of to designate the different parts of an operation in division.

By what name is the number to be divided called?

By what name is the number by which another is divided called?

What is called the quotient?

What is called the remainder?

How is division performed, when the divisor does not exceed 12?

Where do you place the divisor?

How do you proceed, after having placed the divisor to the left of the dividend?

If there be a remainder, or if there be no remainder, how do you then proceed?

How is division proved?

### *Division Table.*

To use the table—

Look for the divisor, or number by which you wish to divide, in the left-hand perpendicular column.

Then trace the horizontal column, in which the divisor stands, until you find the dividend, or number into which you wish to divide; then trace that column to the top, and you will find the product, or number of times the divisor is contained in the dividend.

If you cannot find the exact number into which you wish to divide in the table, look for the next less one, and the difference between them will be what is over.

1	2	3	4	5	6	7	8	9	10	11	12
2	4	6	8	10	12	14	16	18	20	22	24
3		9	12	15	18	21	24	27	30	33	36
4			16	20	24	28	32	36	40	44	48
5				25	30	35	40	45	50	55	60
6					36	42	48	54	60	66	72
7						49	56	63	70	77	84
8							64	72	80	88	96
9								81	90	99	108
10									100	110	120
11										121	132
12											144

*Examples.*

$$\begin{array}{r}
 \begin{array}{l} (1) \\ 2)482 \\ \hline 241 \end{array}
 \begin{array}{l} (2) \\ 2)648 \\ \hline 324 \end{array}
 \begin{array}{l} (3) \\ 3)963 \\ \hline 321 \end{array}
 \begin{array}{l} (4) \\ 4)484 \\ \hline 121 \end{array}
 \begin{array}{l} (5) \\ 2)326 \\ \hline 163 \end{array}
 \begin{array}{l} (6) \\ 2)3647 \\ \hline 1923+1 \end{array}
 \end{array}$$

$$\begin{array}{r}
 \begin{array}{l} (7) \\ 2)56789768 \\ \hline 28394874 \end{array}
 \begin{array}{l} (8) \\ 3)3729768769 \\ \hline \end{array}
 \begin{array}{l} (9) \\ 4)469769876 \\ \hline \end{array}
 \end{array}$$

$$\begin{array}{r}
 \begin{array}{l} (10) \\ 5)849768769 \\ \hline \end{array}
 \begin{array}{l} (11) \\ 6)756976874 \\ \hline \end{array}
 \begin{array}{l} (12) \\ 7)87694213628 \\ \hline \end{array}
 \end{array}$$

$$\begin{array}{r}
 \begin{array}{l} (13) \\ 8)80269687 \\ \hline \end{array}
 \begin{array}{l} (14) \\ 9)376948769 \\ \hline \end{array}
 \begin{array}{l} (15) \\ 11)876956788 \\ \hline \end{array}
 \end{array}$$

$$\begin{array}{r}
 (16) \\ 12)4976876946782 \\ \hline
 \end{array}$$

$$\begin{array}{r}
 (17) \\ 12)89769762048769 \\ \hline
 \end{array}$$

# DIVISION.

27

18.	Divide	3976	by	2	<i>Ans.</i>	1988
19.	—	8769	by	3	—	2923
20.	—	47876	by	4	—	11969
21.	—	8767	by	5	—	1753+2
22.	—	9698	by	6	—	1616+2
23.	—	97899	by	7	—	13985+4
24.	—	80409	by	8	—	10051+1
25.	—	981021	by	9	—	109002+3
26.	—	897697	by	10	—	89769+7
27.	—	9876978	by	11	—	897907+1
28.	—	4967844	by	12	—	413987

## Practical Exercises.

29. Two boys have 12 apples, which they divide equally between them: how many have they each? *Ans.* 6.

30. If 350 dollars be divided equally among 7 men, how much will be the share of each man? *Ans.* 50.

31. What is the quotient of 8736, divided by 8 and by 4? *Ans.* 273.

32. There was a number of persons concerned in the payment of 3966 dollars, and every person paid 3 dollars: how many persons were there? *Ans.* 1322.

## LONG DIVISION.

Long division is used when the divisor exceeds 12.

### Rule.

1. Place the divisor to the left of the dividend, as in short division.

2. Consider how often the divisor is contained in the least number of figures into which it can be divided, and set down the result to the right of the dividend.

3. Multiply the figure set at the right of the dividend by the divisor, and set the product under the figures in which you considered how often the divisor was contained.

4. Subtract the product from the line above it, and set down what remains, which must always be less than the divisor.

5. Bring down the next figure to the right of the remainder, and proceed as before till all the figures of the dividend are brought down.

When there are ciphers at the right of both factors, the operation may be shortened, by cutting off an equal number of ciphers from each.

### Questions.

When is long division used?

In what manner do you place the dividend and divisor, when working long division?

When you have considered how often the divisor is contained in the least number of figures into which it can be divided, where do you place the result?

When you have multiplied the figure placed at the right of the dividend by the divisor, where do you set the product?

How do you then proceed?

### Examples.

Divis. Divid. Quotient.  
(33) 13)8769(674

78

96

91

59

52

7 remainder

Divis. Divid. Quotient.  
(34) 27)984376(36458

81

174

162

123

108

157

135

226

216

10 remainder.

# DIVISION.

29

	Divide	by	Ans.	Rem.
35.	875	13	67	4
36.	476	15	31	11
37.	958	18	53	4
38.	1475	28	52	19
39.	4277	31	137	30
40.	25757	37	696	5
41.	256976	41	6267	29
42.	337979	48	7041	11
43.	997816	59	16912	8
44.	999987695	98	10203956	7
45.	4697680424	125	37581443	49
46.	387690204886	396	979015668	358
47.	4876020048769	876	5566232932	337
48.	8769826000402	1478	5933576454	1390
49.	98769768720497	87696	1126274501	80801
50.	89764789760000	976800000	91896	77696
51.	478976821400000	147698000000	3242	1399054

## Practical Exercises.

52. What is the quotient of 9847 divided by 45?

Ans. 218, rem. 37.

53. What is the quotient of 1259678 divided by 391?

Ans. 3221, rem. 267.

54. The prize-money to be divided among a crew of 148 men, is 225476 dollars: what is the share of each man?

Ans. 1523, rem. 72.

55. If a field, containing 25 acres, produces 375 bushels of wheat, how much is that for one acre?

Ans. 15.

56. What number must be multiplied by 75, to produce 87735825?

Ans. 1169811.

57. If 99700 pounds of bread be divided among 49850 soldiers, what will be the share of each man?

Ans. 2.

When the divisor is the exact product of any two figures multiplied together, the operation may be performed by the following

## Rule.

1. Divide by one of the figures, and then divide that product by the other.

2. If remainders occur, multiply the last remainder by the first divisor, and add in the first remainder.

9. If no remainder occurs, when dividing by the last divisor, the first remainder, if any, is the true remainder.

*Questions.*

When the divisor is more than 12, but is the exact product of any two figures multiplied together, how will you proceed?

If remainders occur, when dividing by both divisors, how will you obtain the true remainder?

If no remainder occurs when dividing by the last divisor, and one occurred when dividing by the first divisor, is that the true remainder?

*Examples.*

58. What is the product of 976 divided by 56?

7 times 8 are 56.      7)976

8)139+3 1st remainder.

*Ans.* 17+3 2d remainder.

7

21

3 1st remainder.

24 true remainder.

59. What is the product of 2796 divided by 81?

9 times 9 are 81.      9)2796

9)310+6 1st remainder.

*Ans.* 34+4 2d remainder.

9

36

6 1st remainder.

42 true remainder.

60. What is the product of 875 divided by 25?

5 times 5 are 25.  $5)875$

$5)175$

35 *Ans.*

61.	Divide	9756	by	35	<i>Ans.</i>	278	rem. 26
62.	—	8491	by	81	—	104	67
63.	—	44767	by	18	—	2487	1
64.	—	92017	by	56	—	1643	9
65.	—	55210	by	99	—	557	67
66.	—	38751	by	48	—	807	15
67.	—	99876	by	108	—	924	84
68.	—	37967	by	144	—	263	95

#### *Practical Exercises.*

69. Twenty-five sailors receive 3775 dollars for prize-money: how much is that for each man? *Ans.* 151.

70. Ninety-six soldiers are to have 480 pounds of beef divided equally amongst them: what is the share of each soldier? *Ans.* 5 pounds.

71. One hundred and forty-four men have to pay equal shares of a debt which amounts to 14400 dollars: how much must each man advance to make up the sum? *Ans.* 100.

72. Supposing 1800 apple-trees to be planted in 72 rows, how many trees are there in each row? *Ans.* 25.

73. The annual rent of a farm which contains 132 acres is 396 dollars: how much is that per acre? *Ans.* 3 dols.



#### **EXAMPLES,**

*Introduced to exercise the Learner in the promiscuous use of ADDITION, MULTIPLICATION, SUBTRACTION, and DIVISION.*

1. A farmer who has 50 sheep, buys from his neighbour 50 more; he then sells 25 to the butcher: how many has he left? *Ans.* 75

2. John had forty apples; he gave his brother 10, kept 10 for himself, and divided the remainder equally between his two sisters: how many had they a-piece? *Ans.* 10.

3. A gentleman dying, left his estate, which amounted to 25000 dollars, to his son and two daughters, as follows: to his son he gave 13000 dollars, and to his two daughters the remainder, to be divided equally between them: how much a-piece had the daughters? *Ans.* 6000 dollars.

4. A merchant bought 8200 barrels of flour; he then sold 3756 barrels; he then bought 5000 barrels; after which he sold 4879 barrels: how many barrels of flour has he still on hand? *Ans.* 4565.

5. A man who sets out on a journey, intends to travel 2450 miles: how far must he go every day, to perform the journey in 50 days? *Ans.* 49 miles.

6. A grocer bought 24 bags of coffee, containing 3000 pounds, and sells 15 bags, containing 1736 pounds: how many bags, and how many pounds, has he remaining?

*Ans.* 9 bags, 1264 pounds.

7. Supposing a man to receive in a year 2920 dollars, how much a day is his income at that rate; and supposing that his expenses for the whole year amount to 1769 dollars, how much will he save in a year?

*Ans.* His income will be 8 dollars a day, and he will save 1151 dollars a year.

## TABLES

### OF MONEY, WEIGHTS, AND MEASURES.

#### FEDERAL MONEY.

*The denominations are,*

10 mills	(marked m.)	make	1 cent, <i>c.</i>
10 cents		—	1 dime, <i>d.</i>
10 dimes (or 100cts)		—	1 dollar, <i>D.</i> or <i>§</i>
10 dollars		—	1 eagle, <i>E.</i>

## ENGLISH MONEY.

*The denominations are,*

4 farthings (marked <i>qr.</i> )	make	1 penny,	<i>d.</i>
12 pence	—	1 shilling	<i>s.</i>
20 shillings	—	1 pound,	<i>£.</i>

*The Farthings are written thus,*

- 1 one farthing.  
 2 two farthings, or a halfpenny.  
 3 three farthings.

## PENCE AND SHILLING TABLE.

	<i>s.</i>	<i>d.</i>		<i>£</i>	<i>s.</i>
20 pence make	1	8	20 shillings make	1	0
30 - - -	2	6	30 - - -	1	10
40 - - -	3	4	40 - - -	2	0
50 - - -	4	2	50 - - -	2	10
60 - - -	5	0	60 - - -	3	0
70 - - -	5	10	70 - - -	3	10
80 - - -	6	8	80 - - -	4	0
90 - - -	7	6	90 - - -	4	10
100 - - -	8	4	100 - - -	5	0
110 - - -	9	2	110 - - -	5	10
120 - - -	10	0	120 - - -	6	0
240 - - -	20	0	130 - - -	6	10

**A TABLE OF COINS,  
Which pass current in the United States, with their Sterling and  
Federal value.**

Names of Coins.	Standard Weight.	Sterling Money of Great Britain.	N. Hampshire, Massachusetts, Connecticut, and Virginia.	New York, New Jersey, Pennsylvania, Delaware, Maryland, and Georgia.	Federal Value.
		<i>L. s. d.</i>	<i>L. s. d.</i>	<i>L. s. d.</i>	<i>D. c. m.</i>
GOLD.	<i>dozt. gr.</i>				
A Johannes, -	18 0	3 12 0	4 16 0	6 8 0	16 00 0
A half Johannes, -	9 0	1 16 0	2 8 0	3 4 0	8 00 0
A Doubloon, -	16 21	3 6 0	4 8 0	5 16 0	14 93 3
A Moldore, -	6 18	1 7 0	1 16 0	2 8 0	6 00 0
An English Guinea, -	5 6	1 1 0	1 8 0	1 17 0	4 66 7
A French Guinea, -	5 5	1 1 0	1 7 6	1 16 0	4 60 0
A Spanish Pistole, -	4 6	0 16 0	1 2 0	1 9 0	3 77 3
A French Pistole, -	4 4	0 16 0	1 2 0	1 8 0	3 66 7
SILVER.					
An English, or French Crown, -	18 0	0 5 0	0 6 8	0 8 9	1 10 0
The Dollar of Spain, Sweden, or Denmark, -	17 6	0 4 6	0 6 0	0 8 0	1 00 0
An English Shilling, -	3 18	0 1 0	0 1 4	0 1 9	0 22 2
A Pistreen, -	3 11	0 0 10 3	0 1 2	0 1 7	0 20 0

*(S)* All other gold coins of equal fineness, at 86 $\frac{1}{2}$ cts. per dw't., and silver at 111 $\frac{1}{2}$ cts. per oz.

**A TABLE OF OTHER FOREIGN COINS, &c.**

With their value in Federal Money, as established by a late act of Congress.

with their value in Federal Money, as estimated by a late act of Congress.		D. d. c. m.	
Pound Sterling, -	4 44 4	Rupee of Bengal, -	0 55 5
Pound of Ireland, -	4 10 0	The Guilder of the United Netherlands, -	0 39 0
Pagoda of India, -	1 94 0	Mark Banco of Hamburg, -	0 33 5
Tale of China, -	1 48 0	Livre Tournois of France, -	0 18 5
Mill-ree of Portugal, -	1 24 0	Real Plate of Spain, -	0 10 0
Ruble of Russia, -	0 66 0		

## AVOIRDUPOIS WEIGHT.

*The denominations are,*

16 drams, (marked <i>dr.</i> ) make	1 ounce,	-	oz.
16 ounces, - - -	1 pound,	-	lb.
28 pounds, - - -	1 quarter,	-	qr.
4 quarters, - - -	1 hundred weight,	-	Cwt.
20 hundred weight, - -	1 ton,	-	T.

## TROY WEIGHT.

*The denominations are,*

24 grains ( <i>gr.</i> ) make	1 pennyweight,	<i>dwt.</i>
20 pennyweights -	1 ounce,	- oz.
12 ounces - - -	1 pound,	- lb.

## APOTHECARIES' WEIGHT.

*The denominations are,*

20 grains ( <i>gr.</i> ) make	1 scruple,	℞
3 scruples - - -	1 dram,	ʒ
8 drams - - -	1 ounce,	℥
12 ounces - - -	1 pound,	℔

## LONG MEASURE.

*The denominations are,*

3 barley-corns ( <i>b. c.</i> ) make	1 inch,	-	-	in.
12 inches - - -	1 foot,	-	-	ft.
3 feet - - -	1 yard,	-	-	yd.
5½ yards - - -	1 rod, pole, or perch,	-	-	P.
40 poles, or 220 yds. -	1 furlong,	-	-	fur.
8 furlongs, or 1760 yds. -	1 mile,	-	-	M.
3 miles - - -	1 league,	-	-	L.
60 geographic, or } miles,	1 degree,	-	-	deg.
69½ statute }				
360 degrees, the circumference of the earth.				

*Notes.*—A fathom is six feet, and is used only to measure the depth of water.

A hand is four inches, and used to measure the height of horses.

## TABLES OF WEIGHTS AND MEASURES.

## LAND OR SQUARE MEASURE.

*The denominations are,*

144 square inches (marked in.)	make	1 square foot,	<i>ft.</i>
9 square feet	- - - -	1 square yard,	<i>yd.</i>
30 $\frac{1}{4}$ yards	- - - -	1 pole or perch,	<i>P.</i>
40 perches	- - - -	1 rood,	<i>R.</i>
4 roods	- - - -	1 acre,	<i>A.</i>
640 acres	- - - -	1 square mile,	<i>M.</i>

## CLOTH MEASURE.

*The denominations are,*

2 $\frac{1}{4}$ inches (in.)	make	1 nail,	- - - -	<i>na.</i>
4 nails	- - - -	1 quarter of a yard,	- - - -	<i>qr.</i>
2 $\frac{1}{4}$ qrs. or 10 nails	- - - -	1 ell Hamburg,	- - - -	<i>E. H.</i>
3 quarters	- - - -	1 ell Flemish,	- - - -	<i>E. Fl.</i>
4 quarters	- - - -	1 yard,	- - - -	<i>yd.</i>
5 quarters	- - - -	1 ell English or French,	<i>E. E., E. F.</i>	

## LIQUID MEASURE.

*The denominations are,*

4 gills (gi.)	make	1 pint,	- - - -	<i>pt.</i>
2 pints	- - - -	1 quart,	- - - -	<i>qt.</i>
4 quarts	- - - -	1 gallon,	- - - -	<i>gal.</i>
31 $\frac{1}{2}$ gallons	- - - -	1 barrel,	- - - -	<i>bar.</i>
42 gallons	- - - -	1 tierce,	- - - -	<i>tier.</i>
63 gallons	- - - -	1 hogshead,	- - - -	<i>hhd.</i>
84 gallons	- - - -	1 puncheon,	- - - -	<i>pun.</i>
2 hogsheads,	- - - -	1 pipe or butt,	- - - -	<i>p. or b.</i>
2 pipes or 25 $\frac{1}{2}$ gals.	- - - -	1 tun,	- - - -	<i>T.</i>

## DRY MEASURE.

*The denominations are,*

2 pints (pt.)	make	1 quart,	<i>qt.</i>
8 quarts	- - - -	1 peck,	<i>pe.</i>
4 pecks	- - - -	1 bushel,	<i>bu.</i>

## MOTION, OR CIRCLE MEASURE.

*The denominations are,*

60 seconds (")	make	1 minute,	- - - -	<i>'</i>
60 minutes	- - - -	1 degree,	- - - -	<i>°</i>
30 degrees	- - - -	1 sign,	- - - -	<i>sig.</i>
12 signs	- - - -	1 revolution or circle,	- - - -	

## TIME.

*The denominations are,*

0 seconds (marked sec.)	-	-	make	1 minute,	min.
0 minutes	-	-	-	1 hour,	hr.
4 hours	-	-	-	1 day,	d.
7 days	-	-	-	1 week,	w.
4 weeks	-	-	-	1 month,	mo.
3 lunar months, 1 day, and 6 hours,	}		1 year,	Y.	
or 365 days and 6 hours					

*The year is also divided into 12 calendar months, as follows:*

The fourth, eleventh, ninth, and sixth,  
 Have thirty days to each affix'd,  
 And ev'ry other thirty-one,  
 Except the second month alone,  
 Which has but twenty-eight in fine,  
 Till leap-year gives it twenty-nine.

## COMPOUND ADDITION.

COMPOUND ADDITION is used when the numbers to be added are of different denominations.

*Rule.*

1. Set the numbers of the same denomination under each other, leaving a space between each of the denominations.
2. Begin at the right-hand column, and add as in simple addition.
3. Divide the amount by as many of that denomination as will make one of the next greater.
4. If there be any remainder, set it down under the column added up; if there be no remainder, set down a cipher.
5. Carry the quotient produced by dividing to the next higher denomination, and proceed in like manner until all the denominations have been added up.

*Proof.*—As in Simple Addition.

*Questions.*

What is the use of Compound Addition?

What is to be observed in placing the denominations in Compound Addition?

How do you proceed after placing the denominations under each other?

By what do you divide the amount?

If, after dividing, there is any remainder, what do you do with it; and how do you proceed, if there be no remainder?

What is to be done with the number produced by dividing?

How is Compound Addition proved?

**FEDERAL MONEY.***Examples.*

$\$$ cts. m.	$\$$ cts. m.	$\$$ cts.
(1) 6 07 8	(2) 46 75 5	(3) 37 68½
3 09 7	79 37 8	95 37½
7 06 3	43 50 0	43 25
9 03 2	97 37 5	79 56½
<hr/>	<hr/>	<hr/>
25 27 0		
<hr/>	<hr/>	<hr/>
$\$$ cts.	$\$$ cts.	$\$$ cts.
(4) 72 62½	(5) 54 75	(6) 29 25
85 87½	37 37½	34 37½
20 12½	93 18½	188 68½
45 18½	149 87½	265 12½
94 37½	503 68½	1783 18½
42 68½	979 12½	8579 56½
79 18½	2194 18½	6 87½
<hr/>	<hr/>	<hr/>

7. If I buy 5lb. of coffee for \$1 18½cts.; 3lb. of tea for \$2 50cts.; 1lb. of cloves for 87½cts.; 1oz. of mace for 93½cts.; 3lb. of cinnamon at \$1 87½cts.; 9lb. of raisins for \$2 68½cts.; ¼lb. of nutmegs for 37½cts.; 7lb. of candles for 87½cts.; and 1gal. of wine for \$1 93½cts.; what must I pay for them?

*Ans.* \$13 25cts.

8. I have bought 4yds. of lace for \$5; a veil for \$18 50cts.; 8yds. of silk for \$8 87½cts.; 12yds. of ribbon for \$1 18½cts.; 19yds. of linen for \$14 50cts.; 2 pair of gloves for 87½cts.; 3 pair of stockings for \$5 37½cts.; 9yds. of lawn for \$7 87½cts.; and 6yds. of cambric for \$20: what will the bill amount to? *Ans.* \$82 18½cts.

9. My cook has bought in market a turkey for \$1 87½cts.; a pair of ducks for \$1 68½cts.; a quarter of lamb for 43½cts.; a quarter of veal for \$1 67½cts.; a piece of beef for 93½cts.; a peck of peas for 56½cts.; a quart of strawberries for 37½cts.; a bundle of asparagus for 31½cts.; and a peck of apples for 12½cts.: what sum must I give to pay for the articles? *Ans.* 7 68½cts.

## STERLING MONEY.

*Examples.*

	£	s.	d.		£	s.	d.		£	s.	d.
(1)	2	3	4	(2)	7	9	4½	(3)	4	6	4
	7	1	2		13	7	6½		47	19	7
	9	7	3		4	5	2		159	5	3
	5	2	2½		10	18	10½		78	6	11½
	<hr/>				<hr/>				<hr/>		
	23	13	11½								

	£	s.	d.		£	s.	d.
(4)	505	3	7	(5)	142	16	7
	382	13	5		489	3	4
	592	9	2		726	15	9
	856	17	3		573	4	8
	259	9	8		628	12	6
	<hr/>				<hr/>		

6. Add £763 7s. 4d.; £39 4s. 9d.; £162 17s. 2d.; £459 15s.; £473 12s. 8d. together. *Ans.* £1898 16s. 11d.

7. Add the following sums: viz. £69 18s. 7d.; £175 2s. 6d.; £1582 19s. 4d.; £175 13s. 9d.; £143 13s. 8d.; and £212 0s. 7d. *Ans.* £2359 8s. 5d.

## COMPOUND ADDITION.

8. Add £4776 12s. 8d.; £412 16s. 5d.; £369 7s. 2d.;  
£469 15s. 10d.; £573 19s. 2d.; £1987 14s. 8d.; £4823  
15s. 11d. together. *Ans.* £10414 1s. 10d.

9. Add £985 4s. 9d.; £186 13s. 4d.; £1569 18s. 4d.;  
£183 0s. 8d.; 17s. 4d., and 7d. together.  
*Ans.* £2925 15s. 0d.

## A VOIR DUPOIS WEIGHT.

	<i>T. cwt. qr. lb.</i>		<i>T. cwt. qr. lb. oz. dr.</i>
(1)	15 3 2 15	(2)	7 11 2 16 4 13
	4 8 3 9		15 7 3 8 16 7
	82 19 1 10		138 19 1 12 8 13
	163 8 3 17		42 8 3 19 12 4
	34 15 2 24		357 6 2 8 3 3
	<hr/>		<hr/>
	300 16 1 19		

3. Add 12*T.* 16*cwt.* 1*qr.* 19*lb.* 15*oz.*; 114*T.* 10*cwt.* 2*qr.*  
12*lb.* 4*oz.* 13*dr.*; 72*T.* 4*cwt.* 2*qr.* 24*lb.* 14*oz.* 3*dr.*; 176*T.*  
15*cwt.* 3*qr.* 4*lb.* 15*oz.* 11*dr.*

*Ans.* 376*T.* 7*cwt.* 2*qr.* 6*lb.* 1*oz.* 11*dr.*

4. Add 139*T.* 19*cwt.* 3*qr.* 18*lb.* 13*oz.* 10*dr.*; 1754*T.*  
10*cwt.* 2*qr.* 11*lb.* 2*oz.* 14*dr.*; 27*T.* 3*cwt.* 14*lb.* 11*oz.*;  
13*cwt.* 13*oz.* *Ans.* 1922*T.* 6*cwt.* 2*qr.* 17*lb.* 8*oz.* 8*dr.*

## TROY WEIGHT.

	<i>lb. oz. dwt</i>		<i>lb. oz. dwt. gr.</i>
(1)	47 10 12	(2)	185 2 19 20
	38 8 6		56 9 15 6
	16 11 4		1472 11 2 17
	7 2 16		385 0 8 5
	13 9 11		10 8 7 12
	<hr/>		<hr/>
	124 6 9		

3. Add 16*lb.* 4*oz.* 18*dwt.* 6*gr.*; 7*lb.* 9*oz.* 11*dwt.* 22*gr.*;  
163*lb.* 7*oz.* 12*dwt.* 18*gr.*; 17*lb.* 13*dwt.*

*Ans.* 204*lb.* 10*oz.* 15*dwt.* 22*gr.*

4. Add 172lb. 11oz. 19dwt. 22gr.; 12lb. 4oz. 13dwt. 12gr.; 18lb. 5oz. 11dwt. 20gr.; 119lb. 11oz. 13dwt. 18gr. 2dwt. 13gr.; 10oz. 20gr. *Ans.* 324 lb. 8oz. 2dwt. 9gr.

## APOTHECARIES' WEIGHT.

	℥	ʒ	ʒ	ʒ		℥	ʒ	ʒ	ʒ	gr.
(1)	6	3	1	2	(2)	84	7	6	0	12
	19	9	5	1		132	5	0	2	0
	182	7	3	2		16	2	2	2	8
	57	6	1	0		1427	6	7	0	19
	40	5	0	0		14	0	6	1	9
	<hr/>					<hr/>				
	306	7	3	2						

3. Add 18℥ 0ʒ 13 0ʒ 12gr.; 175℥ 10ʒ 53 0ʒ 10gr.; 472℥ 3ʒ 13 2ʒ 3gr.; 11ʒ 73 2ʒ.  
*Ans.* 667℥ 1ʒ 73 2ʒ 5gr.

4 Add the following sums: viz. 182℥ 3ʒ 13 0ʒ; 12℥ 1ʒ 03 2ʒ 17gr.; 17℥ 2ʒ 43 2ʒ 15gr.; 10ʒ 23 1ʒ 19gr. *Ans.* 212℥ 5ʒ 13 1ʒ 11gr.

## LONG MEASURE.

	L.	M.	fur.	P.		yd.	ft.	in.
(4)	5	2	4	17	(2)	3	2	11
	16	1	3	10		1	1	9
	72	0	5	24		2	0	8
	526	0	3	12		3	1	10
	834	2	6	34		2	0	4
	38	0	3	12		6	2	7
	<hr/>					<hr/>		
	1493	2	2	29				

3. Add 172L. 2M. 3fur. 19P. 2yd. 2ft. 4in.; 14P. 1yd. 3in.; 1M. 2fur. 29P. 10in.; 4fur.; 2fur. 10in.; 3yd. 2ft. 3in. *Ans.* 173L. 1M. 4fur. 23P. 2½yd. 6in.

4. Add 462L. 1M. 7fur. 29P. 1yd. 1ft. 10in.; 11P. 1ft 10in.; 4L. 1M. 2fur. 28P. 1yd. 2ft. 9in. 13P. *Ans.* 467L. 0M. 3fur. 1P. 4yd. 0ft. 5in.

## COMPOUND ADDITION.

## CLOTH MEASURE.

<i>yds.</i>	<i>qr.</i>	<i>na.</i>	<i>E.E.</i>	<i>qr.</i>	<i>na.</i>	<i>E.Fl.</i>	<i>qr.</i>	<i>na.</i>
(1) 75	3	2	(2) 72	3	2	(3) 19	2	3
163	1	3	536	2	1	728	1	2
245	2	0	847	1	3	142	0	1
738	3	1	1453	0	2	816	0	0
1785	2	3	41	2	0	32	1	2

3009 1 1

4. Add 19yds. 2qr. 3na.; 14yds. 2qr. 0na.; 32yds. 0qr. 2na.; 3qr. 1na.; 142yds. 3qr. 2na.

Ans. 210yds. 0qr. 0na.

5. Add 143E.Fl. 0qr. 3na.; 17E.Fl. 2qr. 2na.; 172E.Fl. 1qr. 1na.; 182E.Fl. 1qr. 3na.; 132E.Fl. 3qr. 2na.; 72E.Fl. 1qr. 1na.

Ans. 720E.Fl. 1qr. 0na.

## LAND MEASURE.

<i>A.</i>	<i>R.</i>	<i>P.</i>	<i>A.</i>	<i>R.</i>	<i>P.</i>
(1) 39	2	37	(2) 487	2	17
62	1	17	25	3	28
68	0	38	67	0	32
129	3	12	45	1	16
532	1	18	26	0	29

832 2 2

3. Add 22A. 2R.; 700A. 3R. 27P.; 47A. 5P.; 39A.; 47A. 2R. 39P.; 3R. 28P.

Ans. 858A. 0R. 19P.

4. Add 132A. 3R. 25P.; 654A. 17P.; 462A. 3R. 25P.; 16A. 4P.; 1665A. 3R. 38P.

Ans. 2931A. 3R. 29P.

## LIQUID MEASURE.

<i>T hhd.</i>	<i>gal.</i>	<i>hhd.</i>	<i>gal.</i>	<i>qt.</i>	<i>pt.</i>
(1) 18	2 54	(2) 385	42 3 1		
63	1 39	27	36 2 0		
327	0 4	132	17 0 0		
46	1 19	729	25 0 0		
285	3 28	163	47 2 1		
741	1 18				

## COMPOUND ADDITION.

43

. Add 19T. 2hhd. 19gal.; 45T. 1qt. 1pt.; 3hhd. 17gal.; 21gal. 1pt.     *Ans.* 65T. 1hhd. 58gal. 0qt. 0pt.

. Add 862T. 1hhd. 1qt.; 32gal. 1pt.; 37gal. 2qt.; 41. 1qt. 0pt.; 2hhd. 1pt.

*Ans.* 863T. 0hhd. 39gal. 1qt. 0pt.

## DRY MEASURE.

	Bu.	pe.	qt.
1) 37	2	1	
182	3	2	
423	1	0	
162	3	1	
357	0	2	

	Bu.	pe.	qt.	pt.
(2) 47	2	4	1	
635	0	3	0	
247	3	0	1	
285	0	2	0	
734	2	5	0	

1163 1 6

. Add 754bu. 2pe. 5qt.; 469bu. 2qt.; 385bu. 2pe 7qt.; 375bu. 1pt.; 3pe. 2qt.     *Ans.* 1985bu. 1pe. 1qt.

. Add 144bu. 3pe. 2qt. 1pt.; 1pe. 2qt.; 3qt. 1pt.; 462bu. 1pt.; 72bu. 5qt. 1pt.     *Ans.* 680bu. 6qt. 0pt.

## TIME.

	Y.	M.	we.	d.	h.
1) 17	11	3	5	20	
172	9	2	3	17	
35	7	3	6	22	
4	10	0	4	16	
6	0	3	19		

231 6 3 3 22

	H.	min.	sec.
(2) 20	52	40	
122	12	35	
68	9	17	
135	17	12	
24	35	28	

371 7 12

. Add 172Y. 1we. 4h. 52sec.; 34min. 18sec.; 15Y. 4M. 3h. 27min.; 1we. 3d. 21h. 35min. 18sec.

*Ans.* 187Y. 4M. 3we. 2d. 5h. 37min. 28sec.

. Add 462Y. 4M. 5h. 37min. 24sec.; 62Y. 11h. 24sec.; 5d. 13min.; 6M. 1we. 4d. 13h. 12min. 37sec.

*Ans.* 524Y 10M. 3we. 3d. 6h. 3min. 25sec.

## MOTION, OR CIRCLE MEASURE.

	Sig.	°	'	"		Sig.	°	'	"
(1)	1	5	37	42	(2)	2	7	32	16
	1	7	26	12		0	5	27	24
	4	8	26	11		1	6	17	13
	1	4	32	17		0	7	38	24
	3	6	0	47		4	5	42	19
	<hr/>					<hr/>			
	11	2	3	9					

3. Add 5<sup>sig.</sup> 10° 46' 38"; 11° 37' 18"; 1<sup>sig.</sup> 47' 12"; 18"; 2<sup>sig.</sup> 52"; 1<sup>sig.</sup> 15° 12' 23"; and 11° 57' 29" together.

*Ans.* 10<sup>sig.</sup> 20° 22' 10".

4 Add 45'; 1<sup>sig.</sup> 9° 18"; 14° 21' 34"; 2<sup>sig.</sup> 8° 13' 54"; 4<sup>sig.</sup> 7° 12' 19"; and 47' 32" together.

*Ans.* 8<sup>sig.</sup> 10° 20' 37".

*Application.*

1. Bought groceries to the amount of \$375 45<sup>cts.</sup>; linen to the amount of \$142 37½<sup>cts.</sup>; cloth to the amount of \$1375 56½<sup>cts.</sup>: what must I pay for the whole?

*Ans.* \$1893 38½<sup>cts.</sup>

2. Bought 6 pieces of linen: the first contains 57yds. 2qr.; the second, 29yds. 3qr. 2na.; the third, 45yds. 1qr.; the fourth, 32yds. 3qr. 1na.; and the other two, each 38yds. 2qr.: what are the number of yards in the whole?

*Ans.* 242yds. 1qr. 3na.

3. There are four bags of corn: the first contains 2bu. 2pe.; the second, 3bu. 3pe. 5qt.; the third, 3bu. 1pe. 1qt.; the fourth, 2bu. and 4qt.: how much is in the four bags?

*Ans.* 11bu. 3pe. 2qt.

4. A man has three farms: the first contains 142A. 2R.; the second, 32A. 3R. 12P.; the third, 108A. 3R. 18P.; how many acres are there in all? *Ans.* 284A. 0R. 30P.

5. There are three pieces of tape: the first measures 15yds. 3qr.; the second, 18yds. 1qr. 2na.; the third, 25yds. 3qr. 2na.: how many yards are there in the three pieces?

*Ans.* 60yds.

6. If a man on a journey travels the first day 43*M.* 3*fur.*; the second, 29*M.* 34*p.*; the third, 57*M.* 2*fur.* 32*p.*; and the fourth, 12*M.* 3*fur.* 18*p.*: how many miles did he travel in the four days?

*Ans.* 142*M.* 2*fur.* 4*p.*

7. Suppose a man to have 5 granaries, three of which contain each 756*bu.* 2*pe.*, and the other two each 854*bu.* 5*qt.*: how many bushels do the five granaries contain?

*Ans.* 3977*bu.* 3*pe.* 2*qt.*



## COMPOUND MULTIPLICATION.

COMPOUND MULTIPLICATION is used when numbers of different denominations are to be multiplied.

### *Rule.*

1. Set down the number to be multiplied, and under its right hand denomination set the multiplier.

2. Multiply the right-hand denomination by the multiplier.

3. Divide the amount by as many of the right-hand denomination as make one of the next higher denomination.

4. If there be any remainder, set it down under the denomination the amount of which you have divided; if there be no remainder, set down a cipher.

5. Carry the number, produced by dividing, to the next higher denomination, and proceed in the same manner until all the denominations have been multiplied.

*Proof.*—As in Simple Multiplication.

### *Questions.*

When is Compound Multiplication used?

Under what part of the number to be multiplied do you place the multiplier?

How do you proceed after having set down the number to be multiplied, and the multiplier under its right-hand denomination?

By what do you divide the amount?

If there be a remainder, what is to be done; and if there be no remainder?

What is to be done with the number produced by dividing?

How is Compound Multiplication to be proved?

*Examples.*

FEDERAL MONEY.

*Note.*—When operations are to be performed in Federal money, owing to the decimal nature of that Currency, it may either be Simple or Compound, as may be found most convenient.

$$\begin{array}{r}
 \text{(1) } \begin{array}{r} \$ \text{ cts. m.} \\ 9 \quad 03 \quad 2 \\ \quad \quad 4 \\ \hline 36 \quad 12 \quad 8 \end{array}
 \end{array}$$

$$\begin{array}{r}
 \text{(2) } \begin{array}{r} \$ \text{ cts. m.} \\ 104 \quad 33 \quad 3 \\ \quad \quad 9 \\ \hline 938 \quad 99 \quad 7 \end{array}
 \end{array}$$

$$\begin{array}{r}
 \text{(3) } \begin{array}{r} \$ \text{ cts.} \\ 18 \quad 50 \\ \quad \quad 4 \\ \hline 74 \quad 00 \end{array}
 \end{array}$$

$$\begin{array}{r}
 \text{(4) } \begin{array}{r} \$ \text{ cts.} \\ 26 \quad 18\frac{3}{4} \\ \quad \quad 6 \\ \hline \end{array}
 \end{array}$$

$$\begin{array}{r}
 \text{(5) } \begin{array}{r} \$ \text{ cts. m.} \\ 100 \quad 40 \quad 4 \\ \quad \quad 10 \\ \hline \end{array}
 \end{array}$$

$$\begin{array}{r}
 \text{(6) } \begin{array}{r} \$ \text{ cts.} \\ 56 \quad 18\frac{3}{4} \\ \quad \quad 9 \\ \hline \end{array}
 \end{array}$$

$$\begin{array}{rcl}
 7. \text{ Multiply } & \begin{array}{r} \$ \text{ cts. m.} \\ 25 \quad 37 \quad 5 \end{array} & \text{by } 8 \quad \text{Product } \begin{array}{r} \$ \text{ cts. m.} \\ 203 \quad 00 \quad 0 \end{array} \\
 8. \text{ — } & 565 \quad 62\frac{1}{2} & \text{by } 12 \quad \text{— } 6787 \quad 50 \quad 0
 \end{array}$$

ENGLISH MONEY.

$$\begin{array}{r}
 \text{(1) } \begin{array}{r} £ \text{ s. d.} \\ 246 \quad 13 \quad 3\frac{1}{4} \\ \quad \quad 11 \\ \hline 2713 \quad 6 \quad 5\frac{1}{4} \end{array}
 \end{array}$$

$$\begin{array}{r}
 \text{(2) } \begin{array}{r} £ \text{ s. d.} \\ 14 \quad 6 \quad 0\frac{1}{2} \\ \quad \quad 9 \\ \hline \end{array}
 \end{array}$$

$$\begin{array}{r}
 \text{(3) } \begin{array}{r} £ \text{ s. d.} \\ 111 \quad 11 \quad 10\frac{1}{2} \\ \quad \quad 10 \\ \hline \end{array}
 \end{array}$$

$$\begin{array}{rcl}
 4. \text{ Multiply } & \begin{array}{r} £ \text{ s. d.} \\ 37 \quad 6 \quad 9\frac{1}{4} \end{array} & \text{by } 5 \quad \begin{array}{r} £ \text{ s. d.} \\ 186 \quad 13 \quad 11\frac{1}{2} \end{array} \\
 5. \text{ — } & 56 \quad 8 \quad 7\frac{1}{2} & \text{by } 9 \quad \begin{array}{r} 507 \quad 17 \quad 9\frac{3}{4} \end{array}
 \end{array}$$

AVOIRDUPOIS WEIGHT.

<i>T. cwt. qr. lb.</i>	<i>T. cwt. qr. lb. oz. dr.</i>	<i>qr. lb. oz. dr.</i>
(1) 8 6 1 16	(2) 6 14 2 7 5 2	(3) 3 16 7 8
3	4	10

24. 19 0 20

4. Bought 10 barrels of sugar, each weighing 1cwt. 2qr. 4lb.: what is the weight of the whole? *Ans.* 15cwt. 2qr. 4lb.

5. Multiply 4cwt. 3qr. 17lb. by 11. *Ans.* 53cwt. 3qr. 19lb.

TROY WEIGHT.

<i>lb. oz. dwt.</i>	<i>lb. oz. dwt. gr.</i>	<i>lb. oz. dwt. gr.</i>	<i>lb. oz. dwt.</i>
(1) 67 5 16	(2) 43 6 8 10	(3) 113 6 0 6	(4) 17 9 14
2	4	6	10

134 11 12

5 Multiply 41lb. 6oz. 18dwt. 2gr. by 7.

*Ans.* 291lb. 0oz. 6dwt. 14gr.

6. Multiply 91lb. 4oz. 14dwt. 16gr. by 8.

*Ans.* 731lb. 1oz. 17dwt. 8gr.

APOTHECARIES' WEIGHT.

<i>℔ ʒ ʒ ʒ</i>	<i>℔ ʒ ʒ ʒ gr.</i>	<i>℔ ʒ ʒ ʒ gr.</i>
(1) 4 8 2 1	(2) 53 10 0 2 12	(3) 17 5 6 1 4
5	9	12

23 5 3 2

4. Multiply 76℔ 4ʒ 13 2ʒ by 9.

*Ans.* 687℔ 1ʒ 73 0ʒ

5. There are 11 parcels, each weighing 95℔ 1ʒ 23 1ʒ 11gr.: what is their weight? *Ans.* 1046℔ 2ʒ 33 2ʒ 1gr

LONG MEASURE.

<i>Deg. M. fur. p.</i>	<i>L. M. fur. p.</i>	<i>M. fur. p. yd. ft in.</i>
(1) 8 1 3 36	(2) 4 2 2 29	(3) 18 3 20 1 2 10
12	7	5

96, 17 6 32

## COMPOUND MULTIPLICATION.

4. Multiply 6deg. 40m. 7fur. by 10.

*Ans.* 66deg 48m. 6fur.

5. Multiply 44m. 6fur. 20p. by 7.

*Ans.* 313m. 5fur. 20p.

## CLOTH MEASURE

yd.	qr.	na.	E.E.	qr.	na.	E.Fl.	qr.	na.	E.Fr.	qr.	na.
(1) 20	2	3	(2) 37	4	2	(3) 18	0	3	(4) 14	1	3
	6			8			12			9	
<hr/>											
124	0	2									

5. If 19yd. 1qr. 2na. be multiplied by 5, what number of yards will there be?

*Ans.* 96yds. 3qr. 2na.

6. Multiply 56E.E. 3qr. by 9.

*Ans.* 509E.E. 2qr.

## LAND MEASURE.

A.	R.	P.	A.	R.	P.	A.	R.	P.
(1)	49	2 17	(2)	19	3 20	(3)	10	0 33
		2			6			9
<hr/>			<hr/>			<hr/>		
	99	0 34						

4. How many acres will 10 men reap in one day, allowing them 1A. 3R. 11P. each?

*Ans.* 18A. 0R. 30P.

5. Multiply 63A. 3R. 18P. by 11.

*Ans.* 702A. 1R. 38P.

## LIQUID MEASURE.

<i>hhd.gal.qt</i>	<i>T.hhd.gal.qt.pt.</i>	<i>Pi.hhd.gal.qt.pt.</i>
(1) 8 43 2	(2) 1 2 16 3 1	(3) 4 1 19 3 1
4	10	5
<hr/>	<hr/>	<hr/>
34 48 0		

4. Multiply 3T. 2hhd. 50gal. 2qt. by 8.

*Ans.* 29T. 2hhd. 26gal. 0qt.

5. Multiply 4hhd. 41gal. 1pt. by 10.

*Ans.* 46hhd. 33gal. 1qt. 0pt.

## DRY MEASURE.

<i>bu. pe. qt. pt.</i>	<i>bu. pe. qt. pt.</i>	<i>bu. pe. qt. pt.</i>
(1) 180 5 2 1	(2) 1 3 3 1	(3) 110 3 0 1
8	4	4
<hr/>	<hr/>	<hr/>
1450 2 4 0		

4 Let 44bu. 1pt. be multiplied by 7.

*Ans.* 308bu. 0pe. 3qt. 1pt.

5. Multiply 3pe. 1qt. by 9.

*Ans.* 7bu. 0pe. 1qt.

## TIME.

<i>Y. M. w. d.</i>	<i>Y. M. w. d. h. min. sec.</i>	<i>W. d. h.</i>
(1) 6 7 2 5	(2) 17 8 2 6 4 40 18	(3) 3 5 22
2	6	12
<hr/>	<hr/>	<hr/>
13 3 1 3		

4. Multiply 7yr. 4w. and 4d. by 9.

*Ans.* 63Y. 10m. 1w. 1d.

5. Multiply 15yr. 2m. 6d. by 8.

*Ans.* 121Y. 5m. 2w. 6d.

*Rule 2.*

When the multiplier exceeds 12, but is the exact product of any two figures in the multiplication table, the operation must be performed by the following method:

Multiply the given sum by one of the figures, and that product by the other.

*Question.*

Repeat the Rule for performing operations in Compound Multiplication, when the multiplier is the exact product of any two figures in the multiplication table.

*Examples.*

1. Multiply	\$ cts.				2. Multiply	£ s. d.			
	75	12½	by 25			37	10	6½	by 48
		5						6	
		375	62½				225	3	4½
			5						8
		1878	12½				1801	7	0

3. Multiply	\$ cts. m.				Ans.	\$ cts. m.			
	66	37	5	by 36		2389	50	0	
4.	44	25	3	— 56		2478	16	8	
5.	12	18½		— 96		1170	00	0	
	£ s. d.					£ s. d.			
6.	45	6	9½	— 120		5440	15	0	
7.	96	12	3½	— 144		13912	13	0	
	A. R. P.					A. R. P.			
8.	47	3	20	— 54		2585	1	0	
	M. F. P.					M. F. P.			
9	48	7	25	— 88		4307	7	0	
	£ s. d.					£ s. d.			
10.	56	9	6	— 84		4772	3	0	

*Rule 3.*

When the multiplier is not the exact product of any two figures in the multiplication table, work by the following Rule:

1. Multiply by the two figures in the multiplication table, the product of which comes nearest to, but less than, the given multiplier.

2. Multiply the given sum by the difference between the product of the figures by which you multiplied and the given multiplier.

3. Add the two products together.

*Questions.*

When the multiplier is not the exact product of any of

the figures in the multiplication table, what is first to be done?

When you have multiplied by the two figures which come nearest to the given multiplier, what is then to be done?

How do you complete the operation?

*Examples.*

$\$$	<i>cts.</i>	<i>m.</i>		$\pounds$	<i>s.</i>	<i>d.</i>
1. Multiply	4	75	8 by 29—1	3	7	6½ by 59—3
		4				7
	19	03	2		23	12 9½
			7			8
	133	22	4		189	2 4
		4	75		10	2 7½
	137	98	2		199	4 11½

	\$	cts.		\$	cts.		
2. Multiply	7	87½	by 47	Ans.	370 12½		
3.	28	68½	— 68		1950 75		
4.	49	75	— 87		4328 25		
5.	94	18½	— 31		2919 81½		
6.	42	31½	— 58		2454 12½		
	£	s.	d.		£	s.	d.
7.	28	7	6½	by 29		802	18 8½
8.	34	8	4½	— 67		2306	2 6½
9.	7	cwt.	3	qr.	22	lb.	— 51
10.	12	lb.	5	oz.	8	dwt.	— 39
11.	4	m.	6	fur.	2	p.	— 87
					405	cwt.	1
					485	lb.	6
					418	m.	7
							27

*Rule 4.*

When the multiplier exceeds the product of any two figures in the multiplication table, the operation must be performed by the following Rule:

1. Multiply the given sum by 10, as many times less one as there are figures in the multiplier.

2. Multiply that product by the left-hand figure of the multiplier.

3. Multiply the given sum by the unit figure of the multiplier; the product of the first 10, by the ten figure of the multiplier; the second 10, by the second figure of the multiplier; and so on, until you have multiplied by all the figures, (except the left-hand one.)

4. Add all the products together.

### Questions.

How do you first proceed, when the given multiplier exceeds the product of any two figures in the multiplication table?

After you have multiplied by 10, as many times less one as there are figures in the multiplier, by what do you then multiply?

After having multiplied that product by the left-hand figure of the multiplier, what is to be done with the products?

### Examples.

1. Multiply  $\$ 5 \text{ } 18\frac{3}{4} \times 5$  by 325      £ 1 2  $6\frac{1}{4} \times 6$  by 496

$$\begin{array}{r} 51 \text{ } 87\frac{1}{2} \times 2 \\ \hline 10 \end{array}$$

$$\begin{array}{r} 11 \text{ } 5 \text{ } 2\frac{1}{4} \times 9 \\ \hline 10 \end{array}$$

$$\begin{array}{r} 518 \text{ } 75 \\ 3 \end{array}$$

$$\begin{array}{r} 112 \text{ } 12 \text{ } 1 \\ 4 \end{array}$$

$$\begin{array}{r} 1556 \text{ } 25 \\ 25 \text{ } 93\frac{3}{4} \\ 103 \text{ } 75 \end{array}$$

$$\begin{array}{r} 450 \text{ } 8 \text{ } 4 \\ 6 \text{ } 15 \text{ } 1\frac{1}{4} \\ 101 \text{ } 6 \text{ } 10\frac{1}{2} \end{array}$$

$$1685 \text{ } 93\frac{3}{4}$$

$$558 \text{ } 10 \text{ } 4$$

2. Multiply	\$	cts.	by		Ans.	\$	cts.
3.	1	56 $\frac{1}{2}$	—	456	713	64	
4.	2	87 $\frac{1}{2}$	—	576	1656	00	
5.	4	31 $\frac{1}{2}$	—	679	2928	18 $\frac{3}{4}$	
6.	18	93 $\frac{3}{4}$	—	457	8654	43 $\frac{1}{2}$	
	25	43 $\frac{3}{4}$	—	879	22359	56 $\frac{1}{4}$	

COMPOUND MULTIPLICATION.

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7.	Multiply	\$	cts.	12	by	2266	Ans.	\$	cts.	39 65
8.		10	16	1	—	939				9544 93
9.		£	s.	d.				£	s.	d.
10.		37	18	6	by	375		14222	5	3
11.		48	14	2	—	489		23819	7	10
12.		64	2	8	—	555		35594	0	0
13.		58	9	6	—	396		23157	6	9
		M	F.	P.				M.	F.	P.
14.		25	3	18	—	1265		32170	4	10
		F.	m	b.c.				F.	m.	b.c.
15.		48	4	2	—	2587		125182	0	2
		yd.	qr.	na.				yd.	qr.	na.
16.		22	2	1	—	3204		72290	1	0
		hhd.	gal.	qt.				hhd.	gal.	qt.
		4	37	2	—	4250		19529	48	0

Application.

- Sold 5 *cwt.* of tobacco, at \$12,50 per *cwt.*: what will the whole amount to? *Ans.* \$62,50.
- If I buy 9 yards of muslin at \$1,07 per yard, what must I pay for it? *Ans.* \$9,63.
- When 1 cord of wood costs \$5,62½, what will be the price of 12 cords at the same rate? *Ans.* \$67,50.
- Bought 24 bushels of wheat, at \$1,12½ per bushel: what is the amount? *Ans.* \$27.
- What is the value of a bag of coffee, weighing 63 pounds, at 2s. 2d. per pound? *Ans.* £8 16s. 6d.
- A merchant bought 2 pieces of cloth, the one containing 38 yards, and the other 26 yards: what is the amount of the two pieces, at \$3,87½ per yard? *Ans.* \$248.
- What cost a box of sugar, weighing 106 pounds, at 15½ cts. per pound? *Ans.* \$16,16½.
- What must be paid for a quantity of cheese, weighing 132 pounds, at 1s. 3d. per pound? *Ans.* £8 5s.
- If a man's income be \$9,10 per day, what will he receive a year? *Ans.* \$3321,50.
- If I hold 325 acres of land, at a yearly rent of 9s. 6d. per acre, what does my rent amount to? *Ans.* £154 7s. 6d.

11. Bought 217 gallons of brandy, at \$1,18 $\frac{3}{4}$  per gallon, and sold it for \$1,37 $\frac{1}{4}$  per gallon; what was the amount paid for the whole, the sum it sold for, and the gain?

**Ans.** Prime cost \$257,68 $\frac{3}{4}$ ; sold for \$298,37 $\frac{1}{2}$ ; gain \$40,68 $\frac{3}{4}$ .

## COMPOUND SUBTRACTION.

**COMPOUND SUBTRACTION** is used when numbers of different denominations are to be subtracted.

**Rule.**

**1. Set down the larger number, and under it the smaller, observing that the denominations of the smaller number are placed under like denominations of the larger number.**

2. Begin at the right-hand denomination, and subtract the lower from the upper, if the upper denomination is larger than the lower, and set down the remainder.

3. But if the upper denomination is less than the lower, add to the upper denomination as many as make one of the next greater denomination; then subtract the lower denomination from the amount; and set down the remainder, until all the denominations have been subtracted.

**Proof.**—The same as in Simple Subtraction.

### Questions.

### When is Compound Subtraction used?

**How do you set down sums in Compound Subtraction?**

How do you proceed after having properly set down the two numbers, and the upper denomination is greater than the lower?

How do you proceed if the upper denomination is less than the lower?

### How is Compound Subtraction proved?

**Examples.**

## FEDERAL MONEY.

$\$$ cts. m	$\$$ cts. m	$\$$ cts.	$\$$ cts.
(1) 10 10 9	(2) 24 60 7	(3) 600 62½	(4) 110 18½
4 12 6	19 30 0	1 75	99 10½
<hr/>	<hr/>	<hr/>	<hr/>
5 98 3			

COMPOUND SUBTRACTION.

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\$	cts. m.	\$	cts.	\$	cts.	\$	cts.
(5)	960 10 2	(6)	449 62 $\frac{1}{2}$	(7)	1866 00	(8)	104 06 $\frac{1}{2}$
	9		1 06 $\frac{1}{2}$		278 11 $\frac{1}{2}$		9 $\frac{1}{2}$

9. Take \$1011 12cts. 5m. from \$4010 14cts. 4m.

*Ans.* \$2999 1ct. 9m.

10. Lent a man \$400; he now returns \$211 12  $\frac{1}{2}$ cts.: how much is still unpaid?

*Ans.* \$188 87  $\frac{1}{2}$ cts.

ENGLISH MONEY.

£	s.	d.	£	s.	d.	£	s.	d.
(1)	146	19 10 $\frac{1}{2}$	(2)	47	6 7 $\frac{3}{4}$	(3)	419	7 6
	7	19 9 $\frac{1}{2}$		28	5 10 $\frac{1}{2}$		227	8 9 $\frac{1}{2}$
	139	0 0 $\frac{3}{4}$						

4. Subtract £200 9s. from £1000 11s. 11  $\frac{1}{2}$ d.

*Ans.* £800 2s. 11  $\frac{1}{2}$ d.

5. I have a purse of money containing £1000 2s. 4  $\frac{1}{2}$ d.: if I take out £60 7s. 8  $\frac{1}{2}$ d., what sum will be left?

*Ans.* £939 14s. 7  $\frac{1}{2}$ d.

AVOIRDUPOIS WEIGHT.

Cwt. qr. lb.	T. cwt. qr. lb. oz. dr.	cwt. qr. lb. oz.
(1) 14 1 19	(2) 18 16 1 16 9 2	(3) 9 3 20 2
6 3 11	0 19 3 20 0 6	2 23 5
7 2 8		

4. From 14T. 10cwt. 2qr. 16lb. subtract 11lb.

*Ans.* 14T. 10cwt. 2qr. 5lb.

5. Bought 400cwt. of sugar; sold 2cwt. 3qr. 14lb.: what quantity is left?

*Ans.* 397cwt. 0qr. 14lb.

TROY WEIGHT.

lb. oz. dwt. gr.	lb. oz. dwt. gr.	lb. oz. dwt. gr.
(1) 10 6 18 0	(2) 8 3 0 2	(3) 106 0 0 15
4 0 2 20	2 1 18 6	10 6 2 20
6 6 15 4		

4. Subtract 14lb. 6oz. 11dwt. from 22lb. 12dwt. 6gr.

*Ans.* 7lb. 6oz. 1dwt. 6gr.

5. From 16lb. take 12lb. 11oz. 10dwt. 11gr.

*Ans.* 3lb. 0oz. 9dwt. 13gr.

## COMPOUND SUBTRACTION.

## APOTHECARIES' WEIGHT.

$$\begin{array}{r}
 \text{lb} \quad \text{ss} \quad \text{3} \\
 (1) \quad 1090 \quad 1 \quad 6 \\
 106 \quad 2 \quad 7 \\
 \hline
 983 \quad 10 \quad 7
 \end{array}$$

$$\begin{array}{r}
 \text{lb} \quad \text{ss} \quad \text{3} \quad \text{D} \quad \text{gr.} \\
 (2) \quad 48 \quad 9 \quad 6 \quad 1 \quad 4 \\
 1 \quad 10 \quad 0 \quad 2 \quad 8 \\
 \hline
 \end{array}$$

3. From 59 lb 13 ss 23 take 53 lb 7 ss 53.

*Ans.* 5 lb 5 ss 53.

4. Subtract 14 lb 9 ss 13 from 69 lb. *Ans.* 54 lb 2 ss 73.

## CLOTH MEASURE.

$$\begin{array}{r}
 \text{yd.} \quad \text{qr.} \quad \text{na.} \\
 (1) \quad 176 \quad 2 \quad 3 \\
 89 \quad 3 \quad 2 \\
 \hline
 86 \quad 3 \quad 1
 \end{array}$$

$$\begin{array}{r}
 \text{yd.} \quad \text{qr.} \quad \text{na.} \\
 (2) \quad 950 \quad 1 \quad 2 \\
 19 \quad 2 \quad 3 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 \text{yd.} \quad \text{qr.} \quad \text{na.} \\
 (3) \quad 49 \quad 0 \quad 2 \\
 16 \quad 2 \quad 1 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 \text{E.E. qr. na.} \\
 (4) \quad 66 \quad 4 \quad 0 \\
 17 \quad 0 \quad 2 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 \text{E.Fr qr.} \\
 (5) \quad 44 \quad 1 \\
 19 \quad 2 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 \text{E.Fl. qr.} \\
 (6) \quad 963 \quad 1 \\
 174 \quad 2 \\
 \hline
 \end{array}$$

7. Bought 17 yd. 2 qr of Canton crape: 2 yd. 3 qr. 1 na. being damaged, how much was good? *Ans.* 14 yd. 2 qr. 3 na.

8. From 75 yd. 3 qr. 1 na. take 1 na. *Ans.* 75 yd. 3 qr.

## LONG MEASURE.

$$\begin{array}{r}
 \text{L. M. fur. po. yd. ft. in. b.c.} \\
 (1) \quad 6 \quad 2 \quad 5 \quad 0 \quad 0 \quad 2 \quad 4 \quad 1 \\
 1 \quad 1 \quad 4 \quad 20 \quad 0 \quad 1 \quad 7 \quad 2 \\
 \hline
 5 \quad 1 \quad 0 \quad 20 \quad 0 \quad 0 \quad 8 \quad 2
 \end{array}$$

$$\begin{array}{r}
 \text{Deg. M. fur. po.} \\
 (2) \quad 20 \quad 50 \quad 4 \quad 20 \\
 11 \quad 56 \quad 0 \quad 30 \\
 \hline
 \end{array}$$

3. A man going a journey travels the first day 43 M 5 fur. 20 per.; on the second, 32 M. 4 fur.; how much more did he travel the first day than the second? *Ans.* 11 M. 1 fur. 20 p.

## LAND MEASURE.

$$\begin{array}{r}
 \text{A. R. P.} \\
 (1) \quad 96 \quad 2 \quad 16 \\
 87 \quad 3 \quad 18 \\
 \hline
 8 \quad 2 \quad 38
 \end{array}$$

$$\begin{array}{r}
 \text{A. R. P.} \\
 (2) \quad 502 \quad 2 \quad 10 \\
 111 \quad 3 \quad 9 \\
 \hline
 \end{array}$$

$$\begin{array}{r}
 \text{A. R. P.} \\
 (3) \quad 69 \quad 1 \quad 3 \\
 17 \quad 3 \quad 2 \\
 \hline
 \end{array}$$

## LIQUID MEASURE.

	<i>T.</i>	<i>hhd.</i>	<i>gal.</i>	<i>qt.</i>	<i>pt.</i>		<i>T.</i>	<i>hhd.</i>	<i>gal.</i>	<i>qt.</i>	<i>pt.</i>
(1)	2	3	50	1	0	(2)	100	1	19	2	1
	1	2	16	3	1		99	1	28	3	1
	1	1	33	1	1						

3. If I purchase 2*hhd.* of wine, and to oblige a friend send him 29*gal.*, what quantity have I left? *Ans.* 1*hhd.* 34*g.*

4. Bought 1 pipe of wine, 4*hhd.* of brandy, 2 barrels of beer; I have since sold 93 gallons of wine, 29 of brandy, 1 barrel of beer: how much of each have I remaining?

*Ans.* 33*gal.* of wine, 223*gal.* brandy, and 31½*gal.* beer.

## DRY MEASURE.

	<i>bu.</i>	<i>pe.</i>	<i>qt.</i>		<i>bu.</i>	<i>pe.</i>	<i>qt.</i>	<i>pt.</i>		<i>bu.</i>	<i>pe.</i>	<i>qt.</i>	<i>pt.</i>
(1)	66	3	2	(2)	10	0	0	1	(3)	695	3	0	1
	39	3	6		9	2	6	1		589	3	5	0
	26	3	4										

4. If from 490*bu.* 0*pe.* 1*qt.* 1*pt.*, 8*bu.* 0*pe.* 2*qt.* 1*pt.* be taken, what number will remain? *Ans.* 481*bu.* 3*pe.* 7*qt.*

5. Subtract 146*bu.* 3*pe.* 2*qt.* 1*pt.* from 600*bu.* 2*pe.* 7*qt.* 1*pt.*

*Ans.* 453*bu.* 3*pe.* 5*qt.*

## TIME.

(1)	<i>Y.</i>	<i>M.</i>	<i>w.</i>	<i>d.</i>	<i>ho.</i>	<i>min.</i>	<i>sec.</i>	(2)	<i>H.</i>	<i>min.</i>	<i>sec.</i>	(3)	<i>Y.</i>	<i>M.</i>	<i>w.</i>
	6	0	3	1	3	40	20		16	29	33		18	11	2
	1	0	2	6	2	57	36		7	36	44		9	10	3

5 0 0 2 0 42 44

4. From 900*Y.* take 111*Y.* 6*m.* 2*w.* and 6*da.*

*Ans.* 788*Y.* 5*m.* 1*w.* 1*da.*

5. I take 1*Y.* 1*M.* 1*w.* 1*da.* 1*ho.* from 6*Y.* what space of time will still remain? *Ans.* 4*Y.* 10*M.* 2*w.* 5*d.* 23*h.*

The intervening time between two given Calendar dates, may be readily found by the following

*Rule.*

1. Set down the subsequent or greater date, in the order of years, months, days; and under it, the prior or less

date, in the same order, numbering the months according to their place in the Calendar

2. Begin with the days; and when the lower number of days is greater than the upper, subtract it from the number of days contained in the month mentioned in the lower or prior date, and add the difference to the number of days contained in the upper or greater date, which sum set down, and carry one to the months of the lower date.

3. Then if the months of the lower or less date be greater than the months of the upper or greater date, subtract the number of months contained in the lower or less date from the number of months in a year, and add the difference to the number of months in the upper or greater date, and carry one to the years of the lower or less date.

*Questions.*

How do you set down two given Calendar dates, in order to find the difference between them?

After having set down the two given dates, where do you begin to subtract? and how do you proceed when the number of days in the less date is greater than the number of days in the greater date?

*Examples.*

1. John was born on the 26th day of January, 1824, and James on the 23d day of September, 1827: what is the difference of their ages?

*Yrs. mo. d.*

1827 9 23

1824 1 26

---

3 7 28

*Note.*—January is the first month in the Calendar, and September the ninth.

2. William was born on the 11th day of August, 1813, and Joseph on the 5th day of July, 1827: how much older is William than Joseph?

*Yrs. mo. d.*

1827 7 5

1813 8 11

---

13 10 25

3. A man gave his note on the 13th day of November, 1820, and paid it on the 11th day of January, 1828: for what period of time is the interest to be computed?

*Yrs. mo. d.*

1828 1 11

1820 11 13

---

7 1 28

## MOTION, OR CIRCLE MEASURE.

<i>sig.</i>	°	'	"	<i>sig.</i>	°	'	"	<i>sig.</i>	°	'	"
(1)	11	0	1 20	(2)	9	7 40	8	(3)	10	10 16	12
	8	9	8 39		7	9 57	19		7	24 37	59
			<hr/> 2 20 52 41								

4. Take 9*sig.* 7° 20', from 11*sig.* 2° 5' and 14".*Ans.* 2*sig.* 1° 57' 54".*Application.*

1. Sold 6*ft.* of gold chain at \$2,75 per foot; a gold ring for \$4,50; a pair of ear-rings for \$12,00; owing to some defect, the ring has been returned: I desire to know the whole amount, and how much I must receive?

*Ans.* Whole amount \$33,00, receive \$28,50.

2. Bought 2 doz. pair of stockings at 75*cts.* per pair; 16 yards of linen at 87½*cts.* per yard; 28 yards domestic muslin at 22*cts.* per yard; and 5 pair of gloves at 31½*cts.* per pair; and I deliver to the merchant a fifty-dollar note, from which to take the amount: what change must be returned to me?

*Ans.* \$10,27½.

3. I have several tracts of land; one of them contains 690*A.* 2*R.* 16*P.*; another 400*A.*; and two others each 63*A.* 3*R.* 24*P.*: if I now sell 200*A.* what number of acres have I left?

*Ans.* 1018*A.* 1*R.* 24*P.*

4. Sent my clerk to collect money: from one person he collected £55 6*s.* 7*d.*; from another, £41 4*s.* 6*d.*; from another, £75; returning home, he lost £40 6*s.*: how much did he collect, and what sum have I now?

*Ans.* Collected £171 11*s.* 1*d.*; I have £131 5*s.* 1*d.*

5. Bought 400*bu.* 3*pe.* of wheat; 160*bu.* of rye; 150*bu.* 2*pe.* of oats; I have sold 225*bu.* 1*pe.* of wheat; 37*bu.* 2*pe.* of rye; 78*bu.* 3*pe.* of oats; how many bushels of each have I on hand?

*Ans.* { 175*bu.* 2*pe.* wheat;  
122*bu.* 2*pe.* rye;  
and 71*bu.* 3*pe.* oats.

## COMPOUND DIVISION.

COMPOUND DIVISION is used when a number containing different denominations is to be divided.

When the divisor is less than 12, work by the following

*Rule.*

1. Set down the number to be divided, with the divisor on the left of the highest denomination.
2. Divide the highest denomination by the divisor, and set down the quotient.
3. If there is a remainder, multiply it by as many of the next denomination as make one of that denomination from which the remainder is derived, and add the next denomination to the product, dividing the amount as before, proceeding in the same manner with all the denominations.

When the divisor exceeds 12, but is the exact product of two figures in the multiplication table, divide first by the one and then by the other, as in simple division.

When the divisor exceeds 12, and is not the exact product of any of the figures in the multiplication table, the operation must be performed by Long Division.

*Proof.* As in Simple Division.

*Questions.*

When is Compound Division to be used?

Where is the divisor to be placed?

If when you divide the highest denomination by the divisor a remainder occurs, how do you proceed?

When the divisor exceeds 12, but is the exact product of any two figures in the multiplication table, how may the operation be performed?

How must the operation be performed when the divisor exceeds 12, and is not the exact product of any two figures in the multiplication table?

How is Compound Division proved?

*Examples.*

1. Divide 186 dollars by 2.

$$\begin{array}{r} \$ \\ 2 \overline{)186} \end{array}$$

Ans. 93 dollars.

$$\begin{array}{r} \$ \text{ cts.} \\ 2 \overline{)798 \text{ } 32} \end{array}$$

Ans. 399 16

- |            |              |           |    |    |      |              |              |
|------------|--------------|-----------|----|----|------|--------------|--------------|
| 3. Divide  | \$ cts.      | 366 18½   | by | 3  | Ans. | \$ cts.      | 122 06½      |
| 4. —       |              | 384 87½   | by | 6  | —    |              | 64 14½+2.    |
| 5. —       |              | 496 75    | by | 8  | —    |              | 62 09½+4.    |
| 6. —       |              | 587 68½   | by | 9  | —    |              | 65 29½       |
| 7. —       |              | 976 43½   | by | 11 | —    |              | 88 76½+9.    |
| 8          |              | 1979 33½  | by | 12 | —    |              | 164 94½+4.   |
| 9. Divide  | £ s. d.      | 560 9 7   | by | 3  | Ans. | £ s. d.      | 186 16 6½+1. |
| 10. —      |              | 475 19 9½ | by | 5  | —    |              | 95 3 11½+1.  |
| 11. —      |              | 596 15 6½ | by | 8  | —    |              | 74 11 11½+2. |
| 12. —      |              | 756 4 11½ | by | 12 | —    |              | 63 0 4½+11   |
| 13. Divide | Cwt. qr. lb. | 45 3 27   | by | 5  | Ans. | Cwt. qr. lb. | 9 0 22+1.    |
| 14. —      |              | 10 0 15   | by | 9  | —    |              | 1 0 14+1.    |
| 15. Divide | yd. qr. na.  | 44 1 2    | by | 7  | Ans. | yd. qr. na.  | 6 1 2+3.     |
| 16. —      |              | 56 3 3    | by | 11 | —    |              | 5 0 2+9.     |
| 17. Divide | M. fur. p.   | 105 5 22  | by | 12 | Ans. | M. fur. p.   | 8 6 18+6.    |
| 18. —      |              | 45 7 18   | by | 6  | —    |              | 7 5 9+4.     |

When the divisor exceeds 12, but is the exact product of two figures in the multiplication table, divide first by one of those figures, and that product by the other.

*Examples.*

- |            |            |         |    |     |      |          |            |
|------------|------------|---------|----|-----|------|----------|------------|
| 19. Divide | \$ cts. m. | 45 66 5 | by | 36  | Ans. | \$ cts m | 1 26 8+17. |
| 20. —      |            | 98 77 8 | by | 44  | —    |          | 2 24 4+42. |
| 21. —      |            | 77 87 5 | by | 96  | —    |          | 0 81 1+19. |
| 22. —      |            | 288 68½ | by | 108 | —    |          | 2 67½+23.  |
| 23. —      |            | 496 37½ | by | 132 | —    |          | 3 76 0+55. |

## COMPOUND DIVISION.

		£	s.	d.				£	s.	d.
24	Divide	87	19	4½	by	32	Ans.	2	14	11½ + 2.
25.	—	55	4	7½	by	21	—	2	12	7 + 19.
26.	—	97	15	6½	by	56	—	1	14	11 + 9.
		<i>Hhd. gal. qt.</i>						<i>Hhd. gal. qt.</i>		
27.	Divide	44	28	2	by	63	Ans.	0	44	1 + 51.
28.	—	150	47	3	by	120	—	1	16	0 + 71.

If the divisor exceeds 12, and is not the product of any two figures in the multiplication table, or exceeds the product of any two figures multiplied together, the operation must be performed by Long Division.

*Examples.*

	£	s.	d.
29. Divide	47	68	7 by 45.
45)47 68 7	(1.05.9	Ans.	
45			

268

225

437

405

32 remainder

19

20

392

348

44

12

534

522

12

4

50 remainder.

	£	s.	d.
31	Divide	196	75 by 78
32.	—	496	87½ by 97
33.	—	376	81½ by 123

	£	s.	d.
Ans.	2	52	2 + 34.
—	5	12	2 + 41.
—	3	06½	+ 50.

- |               | £  | s. | d. |        | £      | s. | d.         |
|---------------|----|----|----|--------|--------|----|------------|
| 34. Divide 44 | 7  | 6  |    | by 87  | Ans. 0 | 10 | 2½ + 57.   |
| 35. — 156     | 15 | 8½ |    | by 148 | —      | 1  | 1 2 + 147. |

*Practical Examples.*

1. If 24 yards of cloth cost \$47 87cts. 5m., what is the price of 1 yard?  
*Ans. \$1 99cts. 4m. + 19.*
2. If 112 gallons of oil cost \$64 81½cts., what is the price per gallon?  
*Ans. 57½cts. + 53.*
3. When 72 bushels of corn cost \$56 25cts., what is the price per bushel?  
*Ans. 78cts. 1m. + 18.*
4. Sold a hogshead of brandy, containing 63 gallons, for \$125: what is the price of a single gallon at that rate?  
*Ans. \$1 98cts. 4m. + 8.*
5. What is the price of 1cwt. of sugar, if 4cwt. cost £18 17s. 6d.?  
*£4 14s. 4½d.*
6. Supposing \$1875 81½cts. to be equally divided among 125 men, what will be the share of each man?  
*Ans. \$15 00½ct. + 75.*
7. If 1000 gallons of wine, cost £567 18s. 9½d., what is that for 1 gallon?  
*Ans. 11s. 4½d. + 222.*
8. Eighty-nine men agree to divide amongst them 150gal. 2qt. 1pt. of brandy: what is the share of each man?  
*Ans 1gal. 2qt. 1pt. + 48.*
9. If a hogshead of sugar, containing 9cwt. 1qr. 25lb., be divided equally among 19 persons, how much ought each person to receive?  
*Ans. 1qr. 27lb. + 16.*



## REDUCTION.

REDUCTION is a rule by which quantities are brought from one denomination to another, but without affecting the value of the quantities so reduced.

There are two kinds of Reduction: that by which higher denominations are brought to lower denominations, or descending reduction; and that by which low denominations are brought to higher denominations, or ascending reduction.

*Rule.*

When high denominations are to be brought to lower denominations, as for example, dollars to cents, or pounds to shillings, *multiply* by as many of the next lower denomination as make one of the higher.

When low denominations are to be brought to higher denominations, as for example, cents to dollars, or shillings to pounds, *divide* by as many of the lower as make one of the higher.

*Proof.*—Descending and Ascending Reduction mutually prove each other.

*Questions.*

For what purpose is Reduction used?

How many kinds of Reduction are there, and how are they distinguished?

When high denominations are to be brought to lower denominations, how do you proceed?

When low denominations are to be brought to higher denominations, how do you proceed?

How is Reduction proved?

## REDUCTION OF FEDERAL MONEY.

To reduce dollars to cents, multiply the dollars by the number of cents which make a dollar.

*Examples.*

- |                                 |                       |
|---------------------------------|-----------------------|
| 1. Reduce 10 dollars to cents.  | <i>Ans.</i> 1000cts.  |
| 2. Reduce 25 dollars to cents.  | <i>Ans.</i> 2500cts.  |
| 3. Reduce 387 dollars to cents. | <i>Ans.</i> 38700cts. |

To reduce cents to fourths, halves, or thirds, multiply them by the number of quarters, halves, or thirds, which make a cent.

- |                                      |                          |
|--------------------------------------|--------------------------|
| 4. Reduce 25 cents to fourths.       | <i>Ans.</i> 100 fourths. |
| 5. Reduce 50 cents to half cents.    | <i>Ans.</i> 100 halves.  |
| Reduce 150 cents to thirds of cents. | <i>Ans.</i> 450 thirds.  |

# REDUCTION.

65

To reduce dollars to halves, quarters, or thirds of a cent, bring them first into cents, and then bring the cents into halves, quarters, or thirds, as required.

7. Bring 50 dollars to half cents. *Ans.* 10000 halves.

8. Reduce 25 dollars to thirds of a cent.

*Ans.* 7500 thirds.

9. Reduce 275 dollars to fourths of a cent.

*Ans.* 110000 fourths.

To reduce dollars to dimes, multiply the dollars by 10, the number of dimes which make a dollar.

To reduce the dimes to mills, multiply the dimes by 100, the number of mills in a dime.

10. Reduce 10 dollars to dimes.

*Ans.* 100dimes.

11. Reduce 220 dollars to mills.

*Ans.* 220000mills.

*Note.*—When more than one denomination is given to be reduced, the highest denomination must be multiplied by as many as make one of the next lowest denomination, and the lower denominations must be added in.

1. Reduce 15 dols. 15 cents, to cents. *Ans.* 1515cts.

2. Reduce 2 dols. 25 cents to fourths. *Ans.* 900 fourths.

3. Reduce 17 dols.  $18\frac{3}{4}$  cents to fourths.

*Ans.* 6875 fourths.

4. Bring 13 dols.  $27\frac{1}{2}$  cents to thirds. *Ans.* 3982 thirds.

5. Reduce 426 dollars  $88\frac{1}{2}$  cents to half cents.

*Ans.* 85377 halves.

# ENGLISH MONEY.

To reduce pounds to shillings, multiply the pounds by 20, the number of shillings which make a pound.

1 Reduce £27 to shillings.

20

*Ans.* 540 shillings.

2. Reduce 364 pounds to shillings.

*Ans.* 7280s.

To reduce shillings to pence, multiply them by 12, the number of pence which make a shilling.

3. Bring 20 shillings to pence. *Ans. 240d.*  
 4. Reduce 70 shillings to pence. *Ans. 840d.*

To reduce pence to farthings, multiply the pence by 4, the number of farthings which make a penny.

5. Reduce 12 pence to farthings. *Ans. 48 farthings.*  
 6. Bring 26 pence to farthings. *Ans. 104 farthings.*  
 7. Reduce £12 10s. to shillings.

20

*Ans. 250s.*

8. Reduce £18 12s. 7d. to pence. *Ans. 4471.*  
 9. Reduce £105 13s. 9½d. to farthings. *Ans. 10142.*  
 10. Bring £36 19s. 7½d. to farthings. *Ans. 35523.*

To reduce cents into pence Pennsylvania currency, multiply the cents by 9, and divide that product by 10.

1. Reduce 4560 cents into pence

9

10)41040

4104 pence.

2. 36975 cents into pence. *Ans. 33277½ pence.*  
 3. 57697 cents into pence. *Ans. 51927½ pence.*

To reduce pence into cents Pennsylvania currency, multiply the pence by 10, and divide that product by 9.

1. Reduce 7290 pence into cents.

7290

10

9)72900

8100 cents.

## REDUCTION.

67

2. Reduce 4590 pence to cents. *Ans. 5100cts.*  
 3. Reduce 76975 pence to cents. *Ans. 85527cts. 7m. + 7.*

## AVOIRDUPOIS WEIGHT.

1. Bring 13 tons to cwt.  
 20

*Ans. 260cwt.*

2. Reduce 260cwt. to quarters. *Ans. 1040qr.*  
 3. Reduce 36qr. to pounds. *Ans. 1008lb.*  
 4. Bring 17lb. to ounces. *Ans. 272oz.*  
 5. Bring 20 ounces to drams. *Ans. 320dr.*  
 6. Bring 5T. 12cwt. 2qr. to quarters. *Ans. 450qr.*  
 7. Bring 2qr. 25lb. 10oz. to drams. *Ans. 20896dr.*

## APOTHECARIES' WEIGHT.

1. Reduce 28 pounds to ounces.  
 12

*Ans. 336oz.*

2. Bring 72 ounces to drams. *Ans. 576℥.*  
 3. In 10 pounds how many grains? *Ans. 57600gr.*  
 4. Reduce 15℔ 9℥ 43 2⁄3 17gr. to grains. *Ans. 91017gr.*

## CLOTH MEASURE.

1. Reduce 24 quarters to nails.  
 4

*Ans. 96na.*

2. Bring 36 yards to quarters. *Ans. 144qr.*  
 3. Bring 20 ells English to quarters. *Ans. 100qr.*  
 4. In 16 ells Flemish how many nails? *Ans. 192na.*  
 5. Bring 5 ells Flemish 2 quarters to quarters. *Ans. 17qr.*  
 6. Bring 37 ells French 2 quarters to quarters. *Ans. 187qr.*  
 7. In 19yds. 2qr. 1na. how many nails? *Ans. 313.*

## DRY MEASURE.

1. Reduce 13 quarts to pints.

2

*Ans. 26pts.*

2. Bring 32 pecks to quarts. *Ans. 256qt.*  
 3. Reduce 7 bushels to pecks. *Ans. 28pc.*  
 4. Bring 12 bushels to pints. *Ans. 768pt.*  
 5. Bring 14bu. 3qt. to quarts. *Ans. 451qt.*  
 6. In 24bu. 1pc. 2qt. 1pt. how many pints? *Ans. 1557pt.*

## LAND MEASURE.

1. Bring 3 roods to perches.

40

*Ans. 120P.*

2. Reduce 132 acres to perches. *Ans. 21120P.*  
 3. Reduce 54A. 3R. 23P. to perches. *Ans. 8783P.*

## SQUARE MEASURE.

1. Bring 4 square feet to square inches.

144

*Ans. 576sq. in.*

2. 120 square yards to square inches. *Ans. 155520.*  
 3. Bring 29sq. yd. 2sq. ft. 102sq. in. to square inches. *Ans. 37974sq. in.*

## LIQUID MEASURE.

1. Reduce 17 quarts to pints.

2

*Ans. 34pt.*

2. Bring 28 gallons to quarts. *Ans. 112qt.*  
 3. Reduce 5 hogsheads to gallons. *Ans. 315gal.*  
 4. Bring 110 gallons to pints. *Ans. 880pt.*

# REDUCTION.

69

5. In 6 tuns how many pints? *Ans.* 12096*pt.*
6. Bring 7*hhd.* 41*gal.* 2*qt.* to quarts. *Ans.* 1930*qt.*
7. Bring 47*gal.* 2*qt.* to pints. *Ans.* 380*pt.*
8. Reduce 4*hhd.* 3*qt.* to pints. *Ans.* 2022*pt.*
9. Reduce 19*T.* 27*gal.* to quarts. *Ans.* 19260*qt.*
10. Bring 5*T.* 1*hhd.* 15*gal.* 1*qt.* 1*pt.* to pints. *Ans.* 10707*pt.*

# LONG MEASURE.

1. Reduce 27 feet to inches.  
12

*Ans.* 324*in.*

2. Bring 48 yards to feet. *Ans.* 144*ft.*
3. Reduce 27 poles to yards. *Ans.* 148½*yd.*
4. Bring 18 furlongs to poles. *Ans.* 720*po.*
5. Reduce 34 miles to furlongs. *Ans.* 272*fur.*
6. Reduce 108 leagues to miles. *Ans.* 324*M.*
7. Bring 17 miles to poles. *Ans.* 5440*po.*
8. Bring 20 miles to yards. *Ans.* 35200*yd.*
9. In 6 leagues, how many inches? *Ans.* 1140480*in.*
10. Reduce 14 feet 9 inches to inches. *Ans.* 177*in.*
11. Bring 37 yards 1 foot to feet. *Ans.* 112*ft.*
12. Bring 112*fur.* 29*po.* to yards. *Ans.* 24798½*yd.*
13. Reduce 450*M.* 6*fur.* 32*po.* to poles. *Ans.* 144272*po.*
14. In 2*L.* 1*M.* 3*fur.* 16*po.* 3*yd.* 2*ft.* 10*in.* how many inches? *Ans.* 470590*in.*

# TROY WEIGHT.

1. Bring 78 pennyweights to grains.  
24

312  
156

*Ans.* 1872*gr.*

2. Reduce 116 ounces to pennyweights. *Ans.* 2320*dwt.*

## REDUCTION.

3. In 25 pounds, how many grains? *Ans.* 144000gr.
4. Bring 29oz. 16dwt. to pennyweights. *Ans.* 596dwt.
5. How many grains are there in 19lb. 11oz. 14dwt. 21gr.? *Ans.* 115077gr.

## TIME.

1. Bring 30 minutes to seconds. *Ans.* 1800sec.
2. Reduce 12 hours to minutes. *Ans.* 720min.
3. Reduce 12 years to months. *Ans.* 144mo.
4. Reduce 3d. 5h. 29min. to minutes. *Ans.* 4649min.

## MOTION, OR CIRCLE MEASURE.

1. Reduce 24 degrees to minutes. *Ans.* 1440'.
2. In 4 signs how many seconds? *Ans.* 432000''.
3. Reduce 11sig. 12° to degrees. *Ans.* 342°.
4. How many seconds are there in 4sig. 3° 18' 27''? *Ans.* 443907''.

*Promiscuous Examples.*

1. In 35 dollars how many cents? *Ans.* 3500.
2. How many miles are there in 98 furlongs? *Ans.* 12½M. 2fur.
3. How many weeks are there in 365 days? *Ans.* 52we. 1da.
4. In 84 half cents how many cents? *Ans.* 42cts.
5. In 8T. 15cwt. how many hundred weight? *Ans.* 175cwt.
6. How many perthes are there in 63 roods? *Ans.* 2520square per.
7. How many pounds in 157s.? *Ans.* £7 17s.
8. In 175 pecks how many bushels? *Ans.* 43bu. 3pe.
9. In 7642 cents how many dollars? *Ans.* \$76 42cts.
10. In 103 pints how many quarts? *Ans.* 51qt. 1pt.
11. How many minutes are there in 720 seconds? *Ans.* 12min.
12. In 7 hogsheads 33 gallons how many gallons? *Ans.* 474gal.

13. How many ells English are there in 100 quarters a yard? *Ans. 20E. E.*
14. In 108*dw*t. how many ounces? *Ans. 5oz. 8dw*t
15. How many pounds are there in 250*s*.? *Ans. £12 10*s*.*
16. How many scruples are there in 7 drams? *Ans. 21*℥*.*
17. How many pence are there in 8*s*. 8*d*.? *Ans. 104*d*.*
18. In 203 days how many weeks? *Ans. 29*w*e.*
19. How many nails are there in 16 quarters of a yard? *Ans. 64*na*.*
20. In 74 drams how many ounces avoirdupois? *Ans. 4oz. 10*dr*.*
21. How many three-pences are there in 13*s*.? *Ans. 52 three-pences*
22. How many *cwt*. in 20 tons? *Ans. 400*cwt**
23. How many ells French are in 81 quarters? *Ans. 16E. Fr. 1*qr**
24. In 21*gal*. 3*qt*. 1*pt*. how many pints? *Ans. 175*pt**
25. How many furlongs are there in 3*M*. 1*fur*.? *Ans. 25*fur*.*
26. How many dollars are there in 1235 cents? *Ans. \$12 35*cts*.*
27. How many minutes are there in 3 days? *Ans. 4320*min*.*
28. In 121 cents how many quarters of a cent? *Ans. 484 quarters.*
29. In 13 pounds avoirdupois how many drams? *Ans. 3328*dr*.*
30. How many ells Flemish are there in 154 quarters? *Ans. 51E. Fl. 1*qr*.*
31. How many pounds are there in 2461*dw*t.? *Ans. 10*lb*. 3oz. 1*dw*t.*
32. In 12*yd*. 2*qr*. 1*na*. how many nails? *Ans. 201*na*.*
33. In 584621 gallons how many tuns? *Ans. 2319T. 3*hd*. 44*gal*.*
34. How many drams are there in 725*lb*. 6oz. avoirdupois? *Ans. 185696*dr*.*
35. How many *cwt*. are there in 27552*lb*.? *Ans. 246*cwt*.*

36. How many farthings are there in £5 4s. 6½d.  
*Ans.* 5017 farthings.
37. In 763 days how many weeks? *Ans.* 109we.
38. How many pence are there in £85 10s. 7d? *Ans.* 20527d.
39. In 1220 grains how many drams? *Ans.* 203 19.
40. How many ells English are there in 27qr? *Ans.* 5E. E. 2qr
41. How many bushels are there in 1357 pints? *Ans.* 21bu. 0pe. 6qt. 1pt.
42. How many acres are there in 8654 perches? *Ans.* 54A. 0R. 14P.

## PROPORTION, OR THE SINGLE RULE OF THREE.

By the rule of Proportion or Rule of Three, we ascertain the proportion which numbers bear to each other.

It is called the Rule of Three, because there are three terms given to find a fourth?

### 1. Rule for Stating.

1. Place that term in the third place which is of the same name or kind with that in which the answer is required.

2. Consider whether the answer ought to be greater or less than the third term.

3. If the answer ought to be greater than the third term, set the greater of the two remaining numbers on the left for the second term; and the remaining number to the left of the second for the first term.

4. But if the answer ought to be less than the third term, set the less of the two remaining numbers in the second place; and the greater in the first place.

Having thus prepared the question, you may proceed to perform the operation by the following

*Rule.*

1. Reduce the third term to the lowest denomination mentioned in it.

2. Reduce the first and second terms to the same denomination, and to the lowest denomination mentioned in either of them.

3. Multiply the second and third terms together, and divide the product by the first term; the result will be the fourth term, or answer, in the same denomination to which the third term was reduced.

4. Reduce the fourth term, or answer, to that denomination in which the answer is required.

*Note.*—By this rule, no distinction is necessary between direct and inverse proportion.

The foregoing rule for stating is very much to be preferred to that which has formerly been in general use, and is likely soon to be universally adopted. But as there may be some who give a preference to the former mode of stating, the following is given that it may be used by those who prefer it.

*2. Rule.*

1. Set that term in the first place which is of the same name with the term of demand; and that term in the second place which is of the same name with that in which the answer is required; and the term of demand in the third place.

2. Consider, from the nature of the question, whether the proportion is direct or inverse.

The proportion is direct when the third term is greater than the first, and the nature of the question requires that the fourth term should be greater than the second.

The proportion is inverse, when the third term is more than the first, but the nature of the question requires that the fourth term should be less than the second.

3. Reduce the first and third terms to the same denomination, and to the lowest denomination mentioned in either, and the second term to the lowest denomination mentioned in it.

4. If the proportion be direct, multiply the second and

## THE SINGLE RULE OF THREE.

third terms together; but if inverse, multiply the first and second terms together, and divide by the remaining term, and the product will be the fourth term, or answer, in the same denomination with that to which the second term was reduced, which must be brought to that denomination in which the answer is required.

*Proof.*—By reversing the statement.

*Questions.*

What are we able to ascertain by Proportion, or the Rule of Three; and why is it called by that name?

Which of the terms must be placed in the third place?

After having set down the third term, what have you next to consider?

How do you proceed, if the answer ought to be greater than the third term?

How do you proceed, if the answer, ought to be less than the third term?

After having prepared the question, what must you do with the third term?

To what must you reduce the first and second terms?

Which of the terms must you multiply together, and by which must you then divide?

After having divided by the first term, in what denomination will your answer be?

What must be done to complete the operation?

How do you prove the Rule of Three?

*Examples.*

1. If 6lbs. of cheese cost 55 cents, what will 75lbs. come to at that rate?

lbs.	lbs.	cts.
By 1st rule 6 :	75 ::	55
		75
		<hr/> 275
		385
		<hr/> 6)1125
		<hr/> Ans. \$6.87½

lbs.	cts.	lbs.
By 2d rule 6 :	55 ::	75
		55
		<hr/> 375
		375
		<hr/> 6)1125
		<hr/> Ans. \$6.87½

THE SINGLE RULE OF THREE.

75

2. If eight men can reap a field of grain in four days, how many days will it require for sixteen men to do it?

men. da. men.

men. da.

Inverse 8 : 4 :: 16

1st Rule 16 : 8 :: 4

4

9

16)32(2  
32

16)32(2  
32

3. If 2 pounds of butter cost 50 cents, what will 8 pounds cost?

Ans. \$2 00cts.

4. If 1 pound of sugar cost 12 cents, what must I pay for 5 pounds?

Ans. 60cts.

5. Sold 10 yards of linen for 5 dollars 50 cents: what was it per yard?

Ans. 55cts.

6. If 7 pounds of cheese cost 87½ cents, what must I pay for 122 pounds?

Ans. \$15 25cts.

7. If 1 bushel of salt cost 72 cents, what will 209 bushels cost?

Ans. \$150 48cts.

8. When 5 pounds of soap cost 55 cents, what is it per pound?

Ans. 11cts.

9. If 1 yard of cloth cost 4 dollars 25 cents, what will 18 yards come to?

Ans. \$76 50cts.

10. Sold 76 pounds of coffee for 24 dollars 30 cents: what was it per pound?

Ans. 32cts.

11. If 8 bushels of potatoes cost 3 dollars 94 cents, what were they per bushel?

Ans. 49cts. 2m. + 4.

12. If 1 pound of beef cost 7½ cents, what will 57 pounds cost?

Ans. \$4 27½cts.

13. How much will 243 bushels of corn come to, at 45 cents per bushel?

Ans. \$109 35cts.

14. If tea be sold at 1 dollar 12½ cents per pound, what will 147 pounds come to?

Ans. \$165 37½cts.

15. What cost 869 pounds of rice, at 4½ cents per pound?

Ans. \$39 10½cts.

16. If 24 yards of cloth cost 125 dollars 24 cents, what is it per yard?

Ans. \$5 21cts. + 20.

17. If 1 cwt. of candles cost 11 dollars 50 cents, what are they per pound?

Ans. 10cts. 2m. + 76.

18. What will 218 pounds of pork amount to at 7 cents per pound?

Ans. \$15 26cts.

19. What is wheat per bushel, when 57 bushels cost £30 10. *Ans.* 10s. 8½d. + 39.

20. If 1 ounce of silver cost 72 cents, what will 3 pounds 5 ounces amount to? *Ans.* \$29 52cts.

21. When 1 pound of cinnamon costs 10 cents, what will be the price of 135 pounds? *Ans.* \$13 50cts.

22. If 2 cwt. of cheese cost £7 12s. 6d., what must be paid for 15 tons 3 cwt.? *Ans.* £1155 3s. 9d.

23. Sold a quantity of brandy for £54 7s. 6d. at 4s. 10d. per gallon: how many gallons were there? *Ans.* 225gal.

24. What is the amount of board for one year, at 2 dollars and 50 cents per week? *Ans.* \$130.

25. Sold a piece of land containing 34 acres 1 rood 17 perches, at 42 dollars 25 cents per acre: what am I to receive? *Ans.* \$1451 55cts. + 25.

26. If a pipe of wine, containing 131 gallons, cost £65 10s. what was it per gallon? *Ans.* 10s.

27. If 754 dollars pay for 1 tun of brandy, how much can I buy for 1754dols.? *Ans.* 2T. 1hhd. 19gal. 0qt. 1pt

28. If 7 yards of muslin cost 18s. 8d., what number of yds. can I buy for £36 16s. at the same rate? *Ans.* 276yd.

29. If 1 pound of sugar cost 9½ cents, what will be the price of a hogshead weighing 5 cwt. 2 qrs. and 17 lbs.?, *Ans.* \$60 13cts. 5m.

30. When 114 cents is the price of a pound of tea, how much can I buy for 354dols.? *Ans.* 310lb. 8oz. 6dr. + 84.

31. If 100 skeins of silk cost £2 10s., how many skeins can be bought for £105 3s.? *Ans.* 4206 skeins.

32. If a piece of cloth, containing 39 yards, cost 350 dollars 38 cents, what is it per yard? *Ans.* \$8 98cts. 4m.

33. If 1 pint of brandy cost 37½ cents, what will be the price of 2 hogsheads, one containing 61½ gallons, and the other 62 gallons 1 quart and 1 pint? *Ans.* \$371 62½cts.

34. A man sold two loads of corn, one containing 75 bushels and the other 87 bushels, at 53 cents per bushel: what will he receive? *Ans.* \$84 24cts.

35. If a person spend daily 1 dollar 87½ cents, and his annual income be 1022 dollars, what sum may he save at the year's end? *Ans.* \$337 62½cts.

# THE SINGLE RULE OF THREE.

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36. Bought a stove, weighing 4 cwt. 3 qrs. 24 lbs., at 2 dollars 10 cents per cwt., and 27 lbs. of pipe at 18½ cents per pound, with two elbows at 50 cents each: what is the price of the stove, pipe, and elbows? *Ans. \$16 48½cts.*

37. A man covered 14 pair of window-shutters with tin, each shutter requiring 8½ sheets, for which he was to have 11½ cents per sheet: what will he receive when they are finished? *Ans. \$27 37cts.*

38. A ship's crew, consisting of 45 men, are provided with 4500 lbs. of bread, of which each man eats 1 lb. per day: how many weeks will it last them? *Ans. 14w. 2d.*

39. If 12 acres 2 roods produce 443 bushels and 3 pecks of corn, what quantity will 37 acres 3 roods 5 perches produce? *Ans. 1341bu. 0p. 7qt. 1pt.*

40. A merchant bought 27 cwt. 2 qrs. of sugar, for 204 dollars; paid for carriage 15 dollars 75 cents; storage 18 dollars 31½ cents: what must he sell it for per hundred, to gain 57 dollars on the whole? *Ans. \$10 72cts. 9m. +*

41. A bankrupt owes in all 18,284 dollars 40 cents, and delivers up his whole property, amounting to 9,142 dollars 20 cents: how much per cent. can he pay, and what does that creditor receive to whom he owed 472 dollars? *Ans. 50 per cent.; \$236.*

## INVERSE PROPORTION.

*Note.*—In all cases wherein labour is required to be performed, the day must be reckoned at 12 hours.

42. If six men can do a piece of work in 18 days, how long will it require 12 men to do it? *Ans. 9days.*

43. Suppose 20 days be required for 12 men to build a house, in what time can 18 men do the same? *Ans. 13d. 4h.*

44. If eight men can mow a piece of meadow in 24 days, how many men can do it in 4 days? *Ans. 48men.*

45. In what time will 48 men make a fence, which 12 men can do in 24 days? *Ans. 6days.*

46. If a traveller performs a journey in 5 days, when the days are 11 hours long, how long will he require to do it when they are 15 hours long? *Ans. 3days 10h.*

47. How many yards of carpeting, 2 feet 3 inches broad,

will it require to cover a floor that is 48 feet long and 30 feet 6 inches broad? *Ans.* 216yd. 2ft. 8in.

48. How many men will it require to repair a piece of work in 50 days, when 14 men can do it in 100 days?

*Ans.* 28men.

*Promiscuous Examples.*

49. If 1 cwt. of sugar cost 11 dollars 37½ cents, what will 18 cwt. 3 qrs. 19 lbs. cost? *Ans.* \$215 21cts. + 10½.

50. Bought 156 yards of cloth for 730 dollars, a part of which being damaged, I am willing to lose 22 dollars on the whole: at what rate then must I sell it per yard?

*Ans.* 4 53cts. 8m. + 72.

51. Bought 19 cwt. 2 qrs. 17 lbs. of tobacco at 9 dollars 31½ cents, per cwt., and sold it for 10 dollars 65 cents per cwt.: what was the prime cost; what was it sold for; what was the gain?

*Ans.* { Cost \$183.00cts. 7m.  
Sold for \$209 29cts. 1m. +  
Gain \$ 26 28cts. 4m.

52. If 47 yards of muslin cost 14 dollars 75 cents, what was it per yard?

*Ans.* 31cts. 3m

53. A number, consisting of 354 men, are to be clothed; each suit to contain 3½ yards of cloth that is 1½ yards wide, and to be lined with holland which is three quarters of a yard wide; how many yards of holland will line them?

*Ans.* 2212½yd.

54. A pole whose height is known to be 25 feet, at 12 o'clock at noon casts a shadow on level ground to the distance of 33 feet 10 inches. What is the breadth of a river which runs east and west close by the north side of the bottom of a tower known to be 250 feet high, if the shadow of the tower projects 18 feet 6 inches beyond the opposite bank of the river?

*Ans.* 319ft. 10in.

55. The earth which we inhabit is three hundred and sixty degrees in circumference, and turns round on its axis once in twenty-four hours; a degree of longitude at the equator is 69½ miles, but a degree of longitude in the latitude of 40 degrees is only 46 miles: how many miles are the inhabitants at the equator carried in one minute by this motion, and how much farther in a minute are they

carried by it than the inhabitants who live in latitude 40 degrees?

*Ans.* The inhabitants of the equator are carried 17*M.* 3*fur.*, and 5*M.* 7*fur.* farther than in lat. 40°.

## DOUBLE RULE OF THREE.

THE Double Rule of Three is that in which five terms are given to find the sixth; three of the given terms being a supposition, and two a demand.

### *Rule.*

1. Set that term which is of the same name with that in which the answer is required in the third place.
2. Consider each pair of similar terms separately, and the third one, as the terms of a statement in the single rule of three, and set them in the first or second places, as directed in the rule for stating the single rule of three.
3. Multiply the two terms in the first place together.
4. Multiply the two terms in the second place together.
5. Multiply the product of the two terms of the second place by the term standing in the third place, and divide that product by the product of the two terms standing in the first place, for the answer in the same denomination with that of the third place.

*Note.*—If the terms consist of different denominations, they must be reduced as in the single rule.

*Proof.*—By two statements in the single rule of three, or by inverting the statement.

### *Questions.*

What is the Double Rule of Three?

When you are about to make a statement in the Double Rule of Three, which of the terms is first to be set down, and in what place?

What is then to be considered?

What is to be done with the two terms which stand in the first place?

What is to be done with the two terms which stand in the second place?

## THE DOUBLE RULE OF THREE.

By what do you multiply the product of the two terms standing in the second place; and by what do you divide that product for the answer?

What is to be noted when the terms consist of different denominations?

How do you prove the Double Rule of Three?

*Examples.*

1. If 10 men in 18 days earn 56 dollars, how many dollars can 20 men earn in 35 days?

men	10	20	} 56 dols.
days	18	35	

---

180

---

100

60

---

700

56

---

4200

---

3500

---

180)39200(\$217 77cts. 7m. + Ans.

360

---

320

---

180

---

1400

---

1260

---

1400

---

1260

---

1400

---

1260

---

1400

---

1260

---

+ 140 Rem.

2. If 3 men in 12 days can reap 32 acres, how many acres can 8 men reap in 24 days? *Ans.* 170*A.* 2*R.* 26*P.* 20*yd.* +

3. When 10 oxen in 18 days eat two acres of grass, how many acres will serve 20 oxen 27 days? *Ans.* 6*A.*

4. If 36 pounds of bread be sufficient for 9 men 10 days, how many pounds will suffice 24 men 5 days? *Ans.* 48*lb.*

5. If 100 dollars in a year give 6 dollars interest, what will 335 dollars give in 18 months? *Ans.* \$30 15*cts.*

6. If 56 dollars 31½ cents be the wages of 20 men for 5 days, what will 46 men earn in 32 days? *Ans.* \$828 92*cts.*

7. Suppose 8 men can make 120 pair of shoes in 30 days, how many can 12 men make in 90 days? *Ans.* 540*pair.*

8. If 37*lb.* of beef be sufficient for 12 persons 4 days, how many *lb.* will suffice 38 men 16 days? *Ans.* 468*lb.* 10½*oz.*

9. If 2 quarts and 1 pint of oil be sufficient for 8 lights 4 evenings, what quantity will supply 12 lights 7 evenings? *Ans.* 13*pt.* + 4.

10. If 7½ yards of cloth that is 3 quarters wide cost 17 dols. 37½ *cts.*, what will be the price of 24 yds. and 2 qrs. which is 7 qrs. wide? *Ans.* \$132 43*cts.* + 55.

11. If 12 bushels of oats be sufficient for 20 horses 22 days, how many bushels will serve 62 horses 36 days? *Ans.* 60*bu.* 3*pt.* 3*qt.* 1*pt.* + 376.

12. What is the interest of 563 dollars for 4 years and a half, at 6 per cent. per annum? *Ans.* \$152 01*ct.*

13. If 6 tons of hay be sufficient for 8 horses 7 months, how much will serve 20 horses 1 year and 5 months? *Ans.* 36*T.* 8*cwt.* 2*qr.* 8*lb.*

14. When 1 pound of thread makes 2 yards of linen 5 quarters wide, how many pounds of thread would be wanted to make a piece of linen 50 yards long and 3 quarters of a yard wide? *Ans.* 15*lb.*

15. If 7 reapers have 21 dollars for 3 days' work, how many will earn 96 dollars in 32 days? *Ans.* 3 reapers.

16. If 100 dollars in 1 year gain 7½ dollars interest, what sum will gain 9 dollars in 4 months? *Ans.* \$360.

17. If 27 men can build a wall 40 feet high and 54 feet long in 10 days, in how many days can 72 men build a wall 20 feet high of the same length? *Ans.* 1*da.* 10½*h.*

18. If a man can travel 305 miles in 30 days, when the days are 14 hours long, in how many days can he travel 1056 miles, when the days are  $12\frac{1}{2}$  hours long?

*Ans. 116 days. +*

19. If 210 dollars will defray the expenses of 4 men for 24 weeks and 3 days, how long will 15 men be in spending 837 dollars?

*Ans. 25 we. 6 da. +*

20. If 50 dollars in 5 years gain 15 dollars, what sum will gain 30 dollars in 2 years and a half?

*Ans. \$200. +*

21. If 5 men receive 20 dols. 50 cts. for 4 days' labour, how much must 34 men get for 90 days?

*Ans. \$3136 50 cts.*

22. If the carriage of 24 cwt. for 45 miles be 18 dollars, how much will it cost to convey 76 cwt. 121 miles?

*Ans. \$153 26 cts. +*

23. If 6 men in 7 days can mow 42 acres of grass, how many men can mow 392 acres in 14 days?

*Ans. 28 men.*

24. If 35 cwt. be carried 20 miles for 9 dollars and 50 cents, how much will 50 cwt. cost to be carried 150 miles?

*Ans. \$101 78 cts. +*

25. If 125 dollars in 1 year and 6 months gain 11 dollars and 75 cents, what sum will gain 31 dollars 18 cts. in 9 months?

*Ans. \$663 56 cts. +*

26. What is the interest of 275 dollars for 4 years and 8 months, at 6 per cent. per annum?

*Ans. \$77.*

27. With how many dollars could I gain 6 dollars in 1 year, if with 560 dollars I gain 56 dollars in 1 year and 8 months?

*Ans. \$100.*

28. If 5 pounds of worsted make 12 yards of stuff, of 1 yard 1 quarter broad, how many pounds would be wanted to make 75 yards, 3 quarters of a yard wide?

*Ans. 18 lb. 12 oz.*

## PRACTICE.

PRACTICE is a short method of working such questions in the single rule of three as have one for their first term.

*Practice Table, or Table of Aliquot Parts.*

cts.		s. d.		qr.	lb.	cut.
50 =	} of a dollar.	10 0 =	} of a pound.	2 or 56 =	} of a cwt.	
25 "		6 8		1 28		
20 "		5 0		16		
12 1/2 "		4 0		14		
6 1/4 "		3 4		8		
5 "	} of a ct.	2 6	} of a d.	7		
4 "		1 8				
5 =		1 0				
2 =		2				
1 =		1				

*Case 1.*

When the given price is a  $\frac{1}{2}$ ,  $\frac{1}{4}$ , or  $\frac{3}{4}$  of a cent, or any number of mills.

*Rule.*

Divide the given number by the aliquot, or even part of a cent, for the answer in cents.

*Note.*—If the given price be  $\frac{3}{4}$ , take the aliquot part for  $\frac{1}{4}$  first, and then for a  $\frac{1}{2}$ , and add the products together.

*Case 2.*

When the given price is cents only.

*Rule.*

Divide the given quantity by the aliquot parts of a dollar, for the answer in dollars.

*Case 3.*

When the given price is dollars and cents.

*Rule.*

\* Multiply the given quantity by the dollars, and take aliquot parts for the cents, and add the products together for the answer, in dollars.

*Case 4.*

When the quantities given are of various denominations, such as cwt. qrs. and lbs.

*Rule.*

Set down the given price of one of the highest given denominations, and multiply it by the whole of the highest denomination; then take aliquot parts of the next lowest denomination continually, and add the products together for the answer.

*Proof.*—By the single rule of three.

*Questions.*

What is Practice?

Repeat the Practice table, or table of aliquot parts.

When the given price is a  $\frac{1}{4}$ , a  $\frac{1}{2}$ , or  $\frac{3}{4}$  of a cent, or any number of mills, by what rule do you proceed, and what is to be noted if the given price is  $\frac{3}{4}$ ?

When the given price is cents only, by what rule do you work?

Repeat the rule for performing the operation when the given price is dollars and cents.

By what rule do you work when the given quantity consists of divers denominations, cwt. qrs. and lbs., or the like, and the given price consists of dollars and cents?

How do you prove Practice?

*Examples.*

## CASE 1.

1. What is the value of 48 yards of tape, at a quarter of a cent a yard?

2. What is the value of 1654 yards, at half of a cent a yard?

$$\begin{array}{r} \text{cts.} \\ \frac{1}{4} \overline{) 48} \\ \underline{12} \phantom{00} \\ 12 \text{ cents.} \end{array} \quad \text{Ans.}$$

$$\begin{array}{r} \text{cts.} \\ \frac{1}{2} \overline{) 1654} \\ \underline{827} \phantom{00} \\ 827 \end{array} \quad \text{Ans.}$$

3	296	at	each	Ans.	\$ 2 22cts.
4.	3268	at			\$ 16 34cts.
5.	4260	at			\$ 31 95cts.
6.	5324	at			\$ 13 31cts.

7.	634 at 2 mills each.	<i>Ans.</i>	\$ 1 26 8
8.	352 at 4		1 40 8
9.	3456 at 5		17 28 0
10.	498 at 6		2 98 8
11.	8462 at 8		67 69 6
12.	1264 at 7		8 84 8
13.	4628 at 9		41 65 2

*Case 2.*

1. What is the value of 54260 at 25cts. each?

$$\begin{array}{r} 25 \overline{) 54260} \\ \underline{135,65\text{cts.}} \end{array}$$

2.	What is the value of 3648 at 6½cts.?	\$228 00 0
3.	742 at 10	74 20 0
4.	8264 at 20	1652 80 0
5.	386 at 25	96 50 0
6.	5876 at 50	2938 00 0
7.	3542 at 45	1593 90 0
8.	31925 at 80	25540 00 0
9.	4264 at 12½	533 00 0
10.	18626 at 55	10244 30 0
11.	1724 at 37½	646 50 0
12.	528 at 16	84 48 0
13.	13854 at 56½	7792 87 5
14.	4858 at 29	1408 82 0
15.	2267 at 85	1926 95 0
16.	190 at 20	38 00 0
17.	3654 at 18½	685 12 5
18.	17638 at 70	12346 60 0

*Case 3.*

1. What is the value of 5cwt. 1qr. 14lb. at 2 dollars and 50 cents per cwt.?

$$\begin{array}{r} 1\text{qr. } \frac{1}{4} \overline{) 32\ 50\text{cts.}} \\ \underline{5} \\ 14\text{lb. } \frac{1}{2} \overline{) 12\ 50} \\ \underline{62\frac{1}{2}} \\ 31\frac{1}{2} \\ \hline 13\ 43\frac{3}{4} \text{ Ans.} \end{array}$$

2. What is the value of 10 cwt. 2 qr. 2 lb. at 10 dollars 25 cents per cwt.?  
*Ans. \$108 26½ cts.*
3. What is the value of 7 cwt. 3 qrs. 19 lb. at 4 dollars 15 cents per cwt.?  
*Ans. \$32 86 cts. 5m.*
4. What is the value of 129 cwt. 1 qr. 10 lb. at 1 dollar 5 cents per cwt.?  
*Ans. \$135 80 cts. 4m. +*
5. What is the value of 16 cwt. 2 qr. at 5 dollars 18 cents per cwt.?  
*Ans. \$85 47 cts.*
6. What is the value of 130 cwt. 1 qr. at 15 dollars per cwt.?  
*Ans. \$1953 76 cts. \**
7. What is the value of 25 cwt. 1 qr. 9 lb. at 1 dollar 75 cents per cwt.?  
*Ans. \$44 32 cts. 6m. +*
8. What is the value of 2 qr. 14 lb. at 27 dollars 10 cents per cwt.?  
*Ans. \$16 93½ cts.*
9. What is the value of 6 lb. 5 oz. 10 dwt. 5 gr. at 4 dollars 16 cents per lb.?  
*Ans. \$23 86 cts. 8m.*
10. What is the value of 27 lbs. 10 oz. 4 dwt. 18 gr. at 26 dols. 35 cts. per lb.?  
*Ans. \$733 92 cts. 7m.*
11. What is the value of 9 lb. 11 oz. 17 dwt. 22 gr. at 6 dollars 13 cents per lb.?  
*Ans. \$61 24 cts. 3m.*
12. What is the value of 816 oz. 13 dwt. 12 gr. at 1½ cents per ounce?  
*Ans. \$102 08 cts. 3m.*
13. What is the value of 27 yards 3 qr. at 9 dollars 65 cents per yard?  
*Ans. \$207 78 cts. 7m.*
14. What is the value of 860 yards 1 qr. at 84 cents per yard?  
*Ans. \$722 6 cts.*
15. What is the value of 126 yards 2 qr. 2 nails, at 4 dollars 75 cents per yard?  
*Ans. \$601 46 cts. 8m. +*
16. What is the value of 428 gals. 3 qts. at 1 dollar 40 cents per gallon?  
*Ans. \$600 25 cts.*
17. What is the value of 765 gals. 3 qt. 1 pt. at 2 dollars 18½ cents per gallon?  
*Ans. \$1675 34½ cts.*
18. What is the value of 5 hhds. 31½ gals. at 47 dollars 12 cents per hogshhead?  
*Ans. \$259 46 cts.*
19. What is the value of 17 hhds. 15 gals. 3 qts. at 64 dols. 75 cents per hogshhead?  
*Ans. \$1114 93 cts. 7m.*
20. What is the value of 120 bu. 2 pecks, at 35 cents per bushel?  
*Ans. \$42 17 cts. 5m*
21. What is the value of 780 bu. 3 pecks 2 qts. at 1 dollar 17 cents per bushel?  
*Ans. \$913 56 cts. +*

22. What is the value of 1354 bu. 1 peck 5 qts. 1 pt. at 25 cents per bushel? *Ans.* \$338 60cts. 5m. +
23. What is the value of 35 acres 2 roods 18 perches, at 54 dollars 35 cents per acre? *Ans.* \$1935 53cts. 6m.
24. What is the value of 146 acres 3 roods 10 perches, at 35 dols. 10 cents per acre? *Ans.* \$5153 11cts. 8m. +
25. What is the value of 750 acres 1 rood 4 perches, at 12 dols. 25 cents per acre? *Ans.* \$9190 86cts. 8m. +

*Application.*

1. What is the value of 84 cwt. 2 qr. 14 lb. of sugar, at 10 dols. 50 cents per cwt.? *Ans.* \$888 56cts. 2m. +
2. Bought 17 cwt. 1 qr. 7 lb. at 12 dollars 12½ cents per cwt.: what is the amount? *Ans.* \$209 91cts. 3m.
3. Sold 15 T. 10 cwt. 3 qr. of iron, at 80 dols. 15 cents per ton: what is the amount? *Ans.* \$1245 33cts. +
4. Bought 170 pieces of tape, each piece containing 35 yards 2 qr., at a quarter of a cent per yard: what is the whole price of the tape? *Ans.* \$15 08½cts.
5. A man bought 175 acres 3 roods 12 perches of land, for which he paid 52 dollars 15 cents per acre: what was the whole? *Ans.* \$9169 29cts. 2m.
6. What is the value of 1365 papers of pins, at a half a cent per paper? *Ans.* \$6 82½cts.
7. How much will 784 gallons of brandy come to, at 84 cents per gallon? *Ans.* \$658 56cts.

## STERLING MONEY.

*Case 1.*—When the given price is farthings.

*Rule.*—Divide by aliquot parts of a penny, for the answer in pence; and reduce the pence to pounds.

*Case 2.*—When the given price is any number of pence less than twelve.

*Rule.*—Divide by the aliquot parts of a shilling, for the answer in shillings; which reduce to pounds.

*Case 3.*—When the given price is pence, but exceeds the number of pence in a shilling.

*Rule.*—Set down the given quantity as so many shil-

lings, and divide by the aliquot parts of as many pence as the given pence exceed twelve; recollecting to add in the given quantity: the answer will then be shillings, which reduce to pounds.

*Case 4.*—When the given price is shillings.

*Rule.*—Divide by the aliquot parts of a pound, for the answer in pounds.

*Case 5.*—When the given price is pounds, shillings, and pence.

*Rule.*—Multiply the given quantity by the pounds, and divide by the aliquot parts of the shillings and pence.

*Case 6.*—When the given quantity consists of divers denominations, and the given price, of one of the highest denominations; as pounds, shillings, and pence.

*Rule.*—Set down the given price of one of the highest denominations, and multiply it by the whole of the highest denomination, and then divide the given price by the aliquot parts of each of the lower denominations.

### Questions.

When the given price is farthings, by what rule do you work?

When the given price is any number of pence less than twelve, how do you proceed?

How do you proceed when the given price is pence, but exceeds the number of pence in a shilling?

Repeat the rule for performing the operation when the given price is shillings.

By what rule do you work when the given price is pounds, shillings, and pence?

Repeat the rule for performing the operation when the given quantity consists of divers denominations, and the given price is pounds, shillings, and pence.

PRACTICE.

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Examples.

CASE 1.

(1) $1\frac{1}{2}$   375 at $\frac{1}{2}$	(2) $1\frac{1}{2}$   875 at $\frac{1}{2}$	(3) $1\frac{1}{2}$   956 at $\frac{3}{4}$
$12 \overline{) 93\frac{3}{4}}$	$12 \overline{) 437\frac{1}{2}}$	$1\frac{1}{2} \overline{) 478}$
$7s. 9\frac{3}{4}d.$	$2 \overline{) 0365}$	$239$
	$\underline{\quad}$	$12 \overline{) 717}$
	$\pounds 1\ 16\ 5\frac{1}{2}$	$2 \overline{) 0599}$
		$\pounds 2\ 19\ 9$

1. What is the value of 475 at  $\frac{1}{2}$ ? *Ans.* 9s. 10 $\frac{3}{4}$ d.  
 5. 299 at  $\frac{1}{2}$  12s. 5 $\frac{1}{2}$ d.  
 6. 978 at  $\frac{1}{2}$  £3 1s. 1 $\frac{1}{2}$ d.

CASE 2.

(1)  $1\frac{1}{2}$  | 487 at 1 penny.

$$2 \overline{) 0407}$$

$\pounds 2\ 0\ 7$

2. What is the value of 978 at 2 pence? *Ans.* £ 8 3  
 3. 499 at 5 10 7 11  
 4. 792 at 6 19 16  
 5. 888 at 9 33 6  
 6. 921 at 11 42 4 3

CASE 3.

(1)  $1\frac{1}{2}$  | 896 at 13 $\frac{1}{2}$ d.

$$2 \overline{) 01008}$$

*Ans.* £50 8

2. What the value of 487 at 15 pence? *Ans.* £ 30 8 9  
 3. 979 at 22 90 15 2 $\frac{1}{2}$   
 4. 532 at 23 52 12 11

## CASE 4.

(1)  $2\frac{1}{16}$  | 1096 at 2 shillings. $\underline{\hspace{1cm}}$   
£109 12s. Ans.

2.	What is the value of 489 at 5 shillings?	Ans.	£	s.
3.	937 at 11		515	7
4.	1286 at 15		964	10
5.	2798 at 19		2658	2

## CASE 5.

(1)  $10\frac{1}{2}$  | 958 at £2 11s. 6d.
$$\begin{array}{r} 2 \\ \hline 1916 \\ 1\frac{1}{16} \quad 479 \\ 6\frac{1}{2} \quad 47\ 18 \\ \hline 23\ 19 \end{array}$$

£2466 17s. Ans.

		£	s.	d.		£	s.	d.
2.	What is the value of 569 at 4 13 7½?	Ans.	2663	12	7½			
3.	1967 at 5 16 9½		11488	10	2½			
4.	2975 at 7 19 7½		23796	18	0½			

## CASE 6.

Cwt. qr. lb. qr. £ s. d.  
 (1) 2 1 4 at  $1\frac{1}{2}$  | 3 7 6 per cwt.  
 $\hspace{1.5cm} 2$

$$\begin{array}{r} \text{lb.} \quad 6\ 15\ 0 \\ 4\ \frac{1}{4} \quad 16\ 10\frac{1}{2} \\ \hline \quad \quad 2\ 4\frac{1}{2} \end{array}$$

Ans. 7.14 3½

2	Cwt 9 2qr. 17lb. at £4 7s. 6d.	Ans.	£42	4s.	6½d.
3.	11 1 16 at 5 6 7½		60	14	8½+
4.	7 3 22 at 1 18 4½		15	5	0½+
5.	27 1 19 at 2 17 8½		79	1	8½

## TARE AND TRET.

TARE and TRET are allowances made to the buyer, on some particular articles.

Tare is the weight of the box, bag, barrel, or whatever contains the goods sold.

Tret is the allowance made for wastage.

Gross is the weight of the goods sold, with box, bag, or whatever contains them, included.

When the tare is deducted from the gross, what remains is called *suttle*.

Neat weight is that which remains after all allowances have been deducted.

### *Case 1.*

When the tare is so much on a given quantity gross.

### *Rule.*

Subtract the given tare from the given quantity, and the remainder will be the neat weight.

### *Case 2.*

When the tare is so much per bag, box, hogshead, or other denomination.

### *Rule.*

Multiply the given tare per bag, box, barrel, &c. by the number of bags, boxes, barrels, &c. and subtract the product from the gross; the remainder will be the neat weight.

### *Case 3.*

When the tare is so much on the hundred weight.

### *Rule.*

Divide the gross weight by the aliquot part or parts of a hundred weight, and deduct the amount of the result from the gross, and the remainder will be the neat.

### *Case 4.*

When tare and tret are both allowed.

*Rule.*

First find the tare, which deduct from the gross, and the remainder will be *suttle*.

Divide the *suttle* by 26\*, the product will be the *tret*, which subtract from the *suttle*, and the remainder will be the *neat*.

*Questions.*

What are tare and tret?

What is tare?

What is tret?

What is gross?

What is the remainder called, when the tare has been deducted?

What is the remainder called, after all allowances have been made?

When the tare is so much on a given quantity gross, how do you work to obtain the *neat*?

When the tare is so much on the bag, box, barrel, &c, how do you obtain the *neat*?

When the tare is so much on the hundred weight, how do you obtain the *neat*?

When tare and tret are both allowed, how do you obtain the *neat*?

*Examples.—Case 1.*

1. What is the *neat* weight of 1 hogshead of tobacco, weighing 5 cwt. 2 qr. 15 lb. gross, when the tare is 3 qr. 7 lb.?

*Cwt. qr. lb.*

5 2 15

3 7

---

4 3 8 *Ans.*

2. What is the *neat* weight of 8 hogsheads of sugar, each weighing 7 cwt. 3 qr. 20 lb.; tare in the whole, 5 cwt. 1 qr. 19 lb.?

*Ans. 58cwt. 0qr. 1lb.*

3. How much is the *neat* weight of a hogshead of tobacco, weighing gross 6 cwt. 2 qr. 5 lb.; tare 39 lb.?

*Ans. 6cwt. 0qr. 22lb.*

\* Four pounds on the 104 lb. is the usual allowance for tret; the reason therefore why we divide by 26 is, that 4 is  $\frac{1}{25}$  of 104.

4. What is the neat weight of 369 cwt. 2 qr. 21 lb. gross weight of tobacco; tare in the whole, 10 cwt. 1 qr. 12 lb. ? *Ans.* 359cwt. 1qr. 9lb.

5. How much is the neat weight of 8 hogsheads of sugar, each weighing 5 cwt. 1 qr. 19 lb. gross; tare in the whole, 2 cwt. 0 qr. 23 lb. ? *Ans.* 41cwt. 0qr. 17lb.

6. What is the neat weight of 3 barrels of indigo, weighing as follows: viz. No. 1, 3 cwt. 2 qr. 19 lb. gross; tare 34 lb.—No. 2, 6 cwt. 0 qr. 13 lb. gross; tare 57 lb.—No. 3, 4 cwt. 3 qr. 5 lb. gross; tare 46 lb. ?

*Ans.* 13cwt. 1qr. 12lb.

### Case 2.

1. How much is the neat weight of 7 casks of sugar, each weighing 3 cwt. 2 qr. 12 lb. gross; tare 25 lb. per cask ?

Cwt.	qr.	lb.
3	2	12
		7

25	1	0
1	2	7

23	2	21
----	---	----

lb.
25
7

23	175	(4)	8
	168		

	1	2qr.
		7lb.

2. What is the neat weight of 7 hogsheads of sugar, each weighing 4 cwt. 2 qr. 24 lb. gross; tare, 2 qr. 18 lb. per hogshead ? *Ans.* 28cwt. 1qr. 14lb.

3. Sold 6 casks of indigo, weighing gross 21 cwt. 2 qr. 21 lb.; tare, 2 qr. 3 lb. per cask: what is the neat weight, and value thereof at \$5.50 per cwt. ?

*Ans.* { Neat, 18cwt. 2qr. 3lb.  
Value, \$101 89cts. 7m.+

4. Bought 9 casks of raisins, each weighing 2 cwt. 1 qr. 25 lb. gross; tare, 30 lb. per cask: what is the neat weight thereof, and value at \$5.10 per cwt. ?

*Ans.* { Neat, 19cwt. 3qr. 11lb.  
Value, \$101 22cts. 5m.+

### Case 3.

1. How much is the neat weight of 25 kegs of raisins,

## TARE AND TRET.

each, gross, 1 cwt 2 qr. 15 lbs.; tare, 19 lb. per hundred weight?

*Cwt. qr. lb.*

1 2 15

$5 \times 5 = 25$

8 0 19

5

16  $\frac{1}{2}$  | 40 3 11

2  $\frac{1}{2}$  | 5 3 9

1  $\frac{1}{2}$  | 0 2 25

0 1 12

6 3 18

33 3 21 *Ans.*

2. What is the neat weight of 4 hogsheads of sugar, each weighing 7 cwt. 3 qr. 14 lb. gross; tare, 20 lb. per hundred weight?

*Ans.* 25 cwt. 3 qr. 14 lb.

3. What is the neat weight and value of 10 hogsheads of tobacco, each weighing 5 cwt. 1 qr. 13 lb. gross, and 16 lb. tare per cwt., at 8 dollars and 75 cents per cwt.?

*Ans.* { Neat, 46 cwt.  
Value, \$402 50 cts.

4. What is the neat weight and value of 6 hogsheads of sugar, each weighing 4 cwt. 1 qr. 24 lb. gross; tare, 18 lb. per cwt.; at  $7\frac{1}{2}$  cents per pound?

*Ans.* { Neat, 22 cwt. 1 qr. 27 lb.  
Value, \$188 92 cts. 5 m.

## Case 4.

1. There are 17 boxes of sugar, each 1 cwt. 3 qr. 18 lb. gross; tare, 16 lb. per cwt.; tret, 4 lb. per 104 lb.: what is the neat weight, and what is the value at 7 dollars and 60 cents per cwt.?

## TARE AND TRET.

95

Cwt. qr. lb.		qr.	\$	cts.
1	3 18 + 1	2	1	7 60
	4 × 4 = 16			26
	<hr/> 7 2 16			<hr/> 45 60
	4			152 0
	<hr/> 30 2 8	qr.		197 60
	1 3 18	1	1	3 80
		2	1	1 90
		4		27
16	32 1 26			
	4 2 15			
	<hr/> 27 3 11			
	1 0 7			
	<hr/> 26 3 4			

203 57 value.

26 3 4 neat.

2. What is the neat weight and value of 12 bags of coffee, each 2 cwt. 1 qr. 10 lbs. gross; tare, 18 lb. per cwt.; tret, 4 lb. per 104 lb.; at \$19.60 per cwt.?

Ans. { Neat, 22 cwt. 2 qr. 18 lb.  
Value, \$444 15 cts.

3 In 6 hogsheads of sugar, each weighing 4 cwt. 1 qr 11 lb. gross; tare, 1 qr. 5 lb. per hogshead; tret, 4 lb. per 104 lb.: What is the neat weight, and value at \$6.75 per cwt.?

Ans. { Neat, 23 cwt. 1 qr. 16 lb.  
Value, \$157 90 cts.

*Application.*

1. At 23½ cents per pound, what will 13 bags of coffee come to, weighing gross 17 cwt. 3 qr. 22 lb, tare in the whole, 3 qr. 14 lb.?

Ans. \$444 54 cts.

2. There are 15 hogsheads of sugar, each hogshead weighs 5 cwt. 2 qrs. 19 lb. gross; tare per hogshead, 2 qr. 25 lb.: what will the sugar amount to, at \$6.75 per cwt.?

Ans. { Neat, 74 cwt. 0 qr. 22 lb.  
Value, \$500 82 cts.

3. At \$3.75 per cwt., what will 4 hogsheads of tobacco come to, weighing gross, viz. No. 1, 6 cwt 3 qr.

18 lb.—No. 2, 7 cwt. 0 qr. 10 lb.—No. 3, 5 cwt. 3 qr.  
26 lb.—No. 4, 8 cwt. 0 qr. 3 lb.; tare, 12 lb. per cwt.?

*Ans.* { Neat, 25cwt. 0qr. 1lb.  
Value, \$93 78cts. 3m.+

4. What is the cost of 24 casks of prunes, each cask weighing 1 cwt. 1 qr. 23 lb. gross; tare, 18 lb. per cask; at \$5.17½ per cwt.?

*Ans.* { Neat, 31cwt. 0qr. 8lb.  
Value, \$160 79cts. 4m.

5. Bought 15 boxes of sugar, each box weighing 1 cwt. 1 qr. 13 lb. gross; tare, 22 lb. per box: what was the neat weight, and amount at \$9.64 per cwt.?

*Ans.* { Neat, 17cwt. 2qr. 5m.  
Value, \$169 13cts.+

6. What is the neat weight and value of 10 hogsheads of sugar, each hogshead weighing 6 cwt. 2 qr. 14 lb. gross; tare, 18 lb. per cwt.; tret, 4 lb. per 104 lb.; at 11½ cents per lb.?

*Ans.* { Neat, 53cwt. 1qr. 25lb.  
Value, \$688 73cts. 5m.

## INTEREST.

INTEREST is an allowance made for the use of money.

In computing interest, four things are to be particularly observed; viz principal, time, rate per cent., and amount.

Principal is the sum for which interest is to be computed.

Rate per cent. per annum is the interest of 100 dollars or pounds for one year.

Time is the number of years, months, &c. for which interest is to be computed.

Amount is the principal and interest added together

### CASE 1.

When the time is one year, and the rate per cent. is any number of dollars or pounds.

**Rule.**—Multiply the dollars or pounds by the rate per cent., and divide by 100; the quotient will be the interest for one year.

**Note.**—When the rate per cent. is not equal to a whole number, but consists of a fraction, such as  $\frac{1}{2}$ ,  $\frac{1}{4}$ , or  $\frac{3}{4}$ , the aliquot parts of the principal must be taken; after which, divide by 100 for the interest.

**Note 2.**—When the rate per cent. is any number of dollars or pounds, and  $\frac{1}{2}$ ,  $\frac{1}{4}$ , or  $\frac{3}{4}$ , say 44, 44 $\frac{1}{2}$ , or 44 $\frac{3}{4}$  per cent., multiply the principal by the whole number. and add,  $\frac{1}{2}$ ,  $\frac{1}{4}$ , or  $\frac{3}{4}$  of the principal to the product, then divide by 100 as before.

### Case 2.

When the interest is required for several years.

**Rule.**—Find the interest for one year, and multiply the interest for one year by the number of years for which the interest is required.

**Note.**—If the interest is required for years and months, multiply the interest for 1 year by the number of years, and add aliquot parts for the months of the interest for 1 year.

### Case 3.

When the interest is required for any number of months, weeks, or days, less or more than one year.

**Rule.**—1. Find the interest of the given sum for 1 year.

2. Then, as 1 year is to the given time, so is the interest of the given sum for 1 year to the interest for the time required.

### Case 4.

To find the interest of any sum for any number of days, as computed at banks.

**Rule 1.**—Multiply the dollars by the number of days, and divide by 6; the quotient will be the answer in mills.

**Rule 2.**—The interest of any number of dollars for 60 days, at 6 per cent., will be exactly the number of cents; and if any other rate per cent. is required, take aliquot parts, and add or subtract according as the rate per cent. is more or less than 6.

*Case 5.*

The amount, time, and rate per cent. given, to find the principal

*Rule.*—1. Find the amount of 100 dollars for the time required, at the given rate per cent.

2. Then, as the amount of 100 dollars for the time required, at the given rate per cent., is to the amount given, so is 100 dollars to the principal required.

*Case 6.*

The principal, amount, and time given, to find the rate per cent.

*Rule.*—1. Find the interest for the whole time given, by subtracting the principal from the amount.

2. Then, as the principal is to 100 dollars, so is the interest of the principal for the given time, to the interest of 100 dollars for the same time.

3. Divide the interest last found by the time, and the quotient will be the rate per cent.

*Case 7.*

To find the time, when the principal, amount, and rate per cent. are given.

*Rule.*—Divide the whole interest by the interest of the principal for one year, and the quotient will be the time required.

## COMPOUND INTEREST.

Compound interest is that in which the interest for one year is added to the principal, and that amount is the principal for the second year; and so on for any number of years.

*Rule.*—1. Find the amount of the given sum for the first year by simple interest, which will be the principal for the second year; then find the amount of the principal for the second year for the principal for the third year, and so on for any number of years.

2. Subtract the first principal from the amount, and the remainder will be the compound interest required.

*Questions.*

What is interest?

What four things are to be particularly observed in computing interest?

What is principal?

What is rate per cent.?

What is time?

What is amount?

Repeat the rule for finding the interest, when the time is one year, and the rate per cent. is any number of dollars or pounds.

What is to be noted when the rate per cent. is less than a whole number, but consists of a fraction, such as  $\frac{1}{2}$ ,  $\frac{1}{3}$ , or  $\frac{2}{3}$ ?

What is to be noted when the rate per cent. is any number of dollars, with a fraction; say  $4\frac{1}{2}$ ,  $4\frac{1}{3}$ ,  $4\frac{2}{3}$ , or the like?

How do you proceed when the interest for several years is required?

What is to be noted if the interest is required for years and months?

When the interest is required for any number of weeks or days, less or more than one year, by what rule do you perform the operation?

How do you proceed to find the interest, at 6 per cent., for any number of days, as computed at banks?

What is to be observed when the interest is at any other rate than 6 per cent.?

Repeat the rule to find the principal, when the amount, time, and rate per cent. are given?

How do you proceed, when the principal, amount, and time are given, to find the rate per cent.?

How do you find the time, when the principal, amount, and rate per cent. are given?

What is compound interest?

How is compound interest computed?

*Examples in Case 1.*

1. What is the interest of 500 dollars for 1 year, at 6 per cent. per annum?

(1) \$500

6

 $100 \div \$30|00$  *Ans.*2. What is the interest of 225 dollars for 1 year, at 7 dollars per cent. per annum? *Ans.* \$15.75.3. What is the interest of 384 dollars 50 cents, for 1 year, at 5 dollars per cent. per annum? *Ans.* \$19.22½.4. What is the interest of £580 10s. for 1 year, at £6 per cent. per annum? *Ans.* £34 16s. 7d.5. What is the interest of 1654 dollars 81 cents for 1 year, at 5 dollars per cent. per annum? *Ans.* \$82.74-+6. What is the interest of 1500 dollars, for 1 year, at ½ dollar per cent. per annum? *Ans.* \$7.50.7. What is the interest of £350, at 5½ per cent. per annum, for 1 year? *Ans.* £18 7s. 6d.8. What is the interest of 524 dollars, for 1 year, at 5½ dollars per cent. per annum? *Ans.* \$27.51.9. What would be the interest of 842 dollars, for 1 year, at 5½ dollars per cent. per annum? *Ans.* \$46.31.*Case 2.*

1. What is the interest of 500 dollars, for 4 years at 6 dollars per cent. per annum?

\$500

6

30 00

4

\$120 00 *Ans.*2. What will be the interest of 540 dollars, for 2 years, at 5 dollars per cent. per annum? *Ans.* \$54 00.3. What is the interest of £124 5s. 6d. for 3 years, at £4 per cent. per annum? *Ans.* £14 18s. 3d.4. What would be the interest of 482 dollars, for 7 years, at 6 dols. per cent. per annum? *Ans.* \$202 44.*Case 3.*

1. What is the interest of £560, for 2 years and 6 months, at £5 per cent. per annum?

# INTEREST.

101

£560

5

m.		
6		28 00 Int. for 1 year.
		2
		56 Int. for 2 years.
		14 — ½ year.

£70 Ans.

2. What is the interest of 325 dollars, for 4 years and 2 months, at 4 dollars per cent. per annum?

Ans. \$54 16cts. 6m.

3. What is the interest of 840 dollars, for 5 years and 3 months, at 4 dollars per cent. per annum?

Ans. \$176.40.

4. What is the interest of 840 dollars, for 5 years and 4 months, at 7 dollars per cent. per annum?

Ans. \$313.60.

5. What is the interest of 560 dollars, for 4 months, at 6 dollars per cent. per annum?

560

6

	m.	m.	\$	cts.	\$	cts.	
100)33 60	As	12	:	4	::	33 60	: 11 20 Ans.

6. What is the interest of 1200 dollars, for 15 weeks, at 5 dollars per cent. per annum?

Ans. \$17.30.

7. What will be the interest of 240 dollars, for 61 days, at 4½ dollars per cent. per annum?

Ans. \$1.90.+

8. What is the interest of £1000, for 14 months, at £7 per cent. per annum?

Ans. £81 13s. 4d.

9. What is the interest of 450 dollars, for 6 months and 20 days, at 5½ dollars per cent. per annum?

Ans. \$13.75.

10. What is the interest of 375 dollars 25 cents, for 3 years 2 months 3 weeks and 5 days, at 6 dollars per cent. per annum?

Ans. \$73.03.+

## Case 4.

1. What is the interest of 563 dollars, for 60 days, at 6 per cent. per annum; and likewise at 7 per cent. per annum?

$\begin{array}{r} \$563 \\ 60 \\ \hline 6)33780 \\ \hline \end{array}$	$\begin{array}{r} \$563 \\ 60 \\ \hline 6)33780 \\ \hline \end{array}$
<i>Ans.</i> 5630 mills	$\begin{array}{r} 1\frac{1}{2} \quad 5630 \\ 938 \\ \hline \end{array}$

Interest at 7 per cent. 6568 mills.

2. What is the interest of 854 dollars, for 30 days, at 6 per cent. per annum? *Ans.* \$4.27.

3. What is the interest of 1100 dollars, for 48 days, at 6 per cent. per annum? *Ans.* \$8.80.

4. What is the interest of 3459 dollars, for 75 days, at 6 per cent. per annum? *Ans.* \$43 23cts. 7m. +

5. What is the interest of 1500 dollars, for 60 days, at 5 per cent. per annum? *Ans.* \$12.50.

## Case 5.

1. What principal, at interest for 8 years, at 5 per cent. per annum, will amount to 840 dollars?

8 years.

5 dollars.

40 Int. of \$100 for 8 years

$$\begin{array}{r} 100 \\ \hline \end{array} \quad \begin{array}{cccc} \$ & \$ & \$ & \$ \\ 140 : 840 :: 100 : 600 & \text{Ans.} \end{array}$$

140 Amount of \$100 for 8 years.

2. What principal, at interest for 6 years, at 4 per cent. per annum, will amount to £1240? *Ans.* £1000.

3. What principal, at interest for 5 years, at 6 per cent. per annum, will amount to 2470 dollars?

*Ans.* \$1900.

## Case 6.

1. At what rate per cent. per annum, will 600 dollars amount to 744 dollars, in 4 years?

$\begin{array}{r} \$ \\ 600 \\ \hline 4 \text{ years.} \\ \hline 2400 \end{array}$	$\begin{array}{r} \$ \\ 744 \text{ amount.} \\ 600 \text{ principal.} \\ \hline 144 \text{ interest.} \end{array}$
$2400 : 144 :: 100 : \frac{\$}{\text{per cent.}} \text{ Ans.}$	

2. At what rate per cent. per annum, will 1200 pounds amount to 1476 pounds, in 5 years and 9 months?

*Ans.* 4 per cent.

3. If 834 dollars, at interest 2 years and 6 months, amount to 927 dollars 82½ cents, what was the rate per cent. per annum?

*Ans.* 4½ per cent.

## Case 7.

1. In what time will 400 dollars amount to 520 dollars, at 5 per cent. per annum?

$\begin{array}{r} \$ \\ 400 \\ 5 \\ \hline 20 00 \end{array}$	$\begin{array}{r} \$ \\ 520 \\ 400 \\ \hline 120 \end{array}$	$\begin{array}{cc} \$ & Y. \\ 20 & : 1 :: 120 : 6 \end{array} \text{ Ans.}$
---	---	---

2. In what time will £1600 amount to £2048, at 4 per cent. per annum?

*Ans.* 7 years.

3. Suppose 1000 dollars, at 4½ per cent. per annum, amount to 1281 dollars 25 cents, how long was it at interest?

*Ans.* 6 Y. 3mo.

## COMPOUND INTEREST.

1. What is the compound interest of 150 dollars for 5 years, at 4 per cent. per annum?

\$150

4

\$150

6

int. 1st year.

6100 int. 1 yr.

156

amount 1st year.

6.24

int. 2d year.

162.24

amount 2d year.

6.48.9

int. 3d year.

168.72.9

amount 3d year.

6.74.9

int. 4th year.

175.47.8

amount 4th year.

7.01.9

int. 5th year.

182.49.7

amount 5th year.

150.00.0

principal.

32.49.7 compound int. for 5 years.

2. What is the compound interest of 760 dollars, for 3 years, at 6 dollars per cent. per annum?

*Ans.* \$145 17cts. 2m. +

3. What is the compound interest of £242 10s. 6d., for 4 years, at £6 per cent. per annum?

*Ans.* £63 13s. 1d. +

4. What is the amount of 1300 dollars, for 3 years, at 5 dollars per cent. per annum, compound interest?

*Ans.* \$1504 91cts. 2m. +

5. How much is the amount of 3127 dollars, for 4 years, at 4½ dollars per cent. per annum, compound interest?

*Ans.* \$3729 00cts. 5m.

### Promiscuous Examples.

1. What is the interest of 620 dols. 25 cents, for 5 years, at 5½ per cent. per annum?

*Ans.* \$170 56cts. 8m.

2. What is the interest of £420, for 1 year, at 7 per cent. per annum?

*Ans.* £29 8s.

3. What is the interest of 1450 dollars, for 60 days, at 6 per cent per annum?

*Ans.* \$14 50cts.

4. What is the compound interest of £826 5s. for 3 years, at  $5\frac{1}{4}$  per cent. per annum? *Ans.* £103 18s. 0 $\frac{1}{2}$ d. +
5. What is the interest of £1659, for 3 weeks, at 4 per cent per annum? *Ans.* £3 16s. 4 $\frac{1}{2}$ d.
6. In what time will 500 dollars amount to 1000 dols. at 8 per cent. per annum? *Ans.* 12 Y. 6mo.
7. What principal, at interest for 6 years and 6 months, at 2 per cent. per annum, will amount to 250 dollars? *Ans.* \$221 23cts. 9m.
8. At what rate per cent. per annum, will £300 amount to £450, in 5 years? *Ans.* 10 per cent.

## INSURANCE, COMMISSION, AND BROKAGE.

INSURANCE, Commission, and Brokage, are allowances made to insurers, factors, and brokers, at such rate per cent. as may be agreed on between the parties.

### Rule.

Proceed in the same manner as though you were required to find the interest of the given sum for one year. (See case 1st, Simple Interest.)

*Note.*—If the stipulated rate is less than 1 per cent., take such aliquot part or parts of the interest at 1 per cent. as the rate is of a dollar or pound.

### Questions.

What is Insurance, Commission, and Brokage?

How do you proceed to find the Insurance, Commission, or Brokage?

What is to be noted when the stipulated rate per cent. is less than 1 per cent.?

### Examples.

1. What is the commission on 625 dollars, at 4 dollars per cent?

\$625  
4

*Ans.* \$25,00

2. What is the commission on £1320, at 5 per cent.?  
*Ans. £66.*
3. What is the commission on 3450 dollars, at  $4\frac{1}{2}$  dollars per cent.?  
*Ans. \$155 25.*
4. The sales of certain goods amount to 1680 dollars: what sum is to be received for them, allowing  $2\frac{1}{2}$  dollars per cent. for commission?  
*Ans. \$1633.80.*
5. What is the insurance of £760, at  $6\frac{1}{2}$  per cent.?  
*Ans. £49 8s.*
6. What is the insurance of 5630 dollars, at  $7\frac{3}{4}$  dollars per cent.?  
*Ans. \$436 32cts. 5m.*
7. A merchant sent a ship and cargo to sea, valued at 17654 dollars: what would be the amount of insurance, at  $18\frac{3}{4}$  dollars per cent.?  
*Ans. \$3310 12 $\frac{1}{2}$ cts.*
8. What is the brokerage on £2150, at £2 per cent.?  
*Ans. £43.*
9. When a broker sells goods to the amount of 984 dollars 50 cents, what is his commission, at  $1\frac{1}{4}$  dollar per cent.?  
*Ans. \$12 30cts. 6m.+*
13. If a broker buys goods for me, amounting to 1650 dollars 75 cents, what sum must I pay him, allowing him  $1\frac{1}{4}$  per cent.?  
*Ans. \$24 76cts. 1m.+*

## DISCOUNT.

Discount is an abatement of so much money from any sum to be received before it is due, as that sum would gain, put to interest for the given time and rate per cent.

### Rule.

1. Find the interest of 100 dollars or pounds for the given time, at the given rate per cent.
2. Add the interest so found to 100 dollars or pounds.
3. As 100 dollars or pounds, with the interest for the given time added,  
Is to the given sum,  
So is 100 dollars or pounds to the present worth.  
If the discount be required, subtract the present

worth from the given sum, and the remainder will be the discount.

*Note.*—When discount is made without regard to time, it is found precisely like the interest for one year.

### Questions.

What is discount?

What is first to be done, when you wish to find the answer?

After having found the interest of 100 dollars, at the given time and rate per cent., what is next to be done?

After having added the interest so found to 100 dollars or pounds, by what rule do you work to find the discount?

When discount is made without regard to time, how is it found?

### Examples.

1. What is the present worth of 420 dollars, due in 2 years, discount at 6 per cent. per annum?

\$	\$	\$	\$
6	112	420	:: 100
2		100	
—			
12	112	42000	(375 dollars. <i>Ans.</i>
100		336	
—			
112		840	
—		784	
		560	
		560	
		—	

2. What is the present worth of 850 dollars, due in 3 months, at 6 per cent. per annum? *Ans.* \$837 43cts. 8m. +

3. What is the discount of 645 dollars, for 9 months, at 6 per cent. per annum? *Ans.* \$27 77cts. 6m.

4. What is the present worth of 775 dollars 50 cents, due in 4 years, at 5 per cent. per annum? *Ans.* \$646.25.

5. What is the present worth of 580 dollars, due in 8 months, at 6 per cent. per annum? *Ans.* \$557.69. +

6. What is the present worth of 954 dollars, due in 3 years, at  $4\frac{1}{2}$  per cent. per annum?

*Ans.* \$840 52cts. 8m. +

7. What is the discount of 205 dollars, due in 15 months, at 7 per cent. per annum? *Ans.* \$16 49cts. 5m. +

8. Bought goods amounting to 775 dollars, at 9 months' credit: how much ready money must be paid, allowing a discount of 5 per cent. per annum? *Ans.* \$746 98cts. 7m.

9. I owe A. to the value of 1005 dollars, to pay as follows: viz. 475 dollars in 10 months, and the remainder in 15 months: what is the present worth, allowing discount at 6 per cent. per annum? *Ans.* \$945 40cts. 2m.

\*10. What difference is there between the interest of 2260 dollars, at 6 per cent. per annum, for 5 years, and the discount of the same sum for the same time and rate per cent.?

*Ans.* \$156 46cts. 2m. +

11. What is the discount of 520 dollars, at 5 per cent.?

\$520

5

\$26.00 *Ans.*

12. How much is the discount of £782, at 4 per cent.?

*Ans.* £31 5s. 7d

13. What is the discount of 476 dollars, at 3 per cent.?

*Ans.* \$14.28.

14. Bought goods on credit, amounting to 1385 dollars: how much ready money must be paid for them, if a discount of 6 per cent. be allowed? *Ans.* \$1301.90

15. I hold A.'s note for 650 dollars; but I agree to allow him a discount of  $4\frac{1}{2}$  per cent. for present payment: what sum must I receive? *Ans.* \$620.75.

## EQUATION.

EQUATION is used to find the mean time of several payments due at different times.

*Rule.*

Multiply each payment by the time at which it becomes due; add the several products together, and divide the amount by the whole sum; the product will be the mean time.

*Questions.*

For what purpose is Equation used?

By what rule do you find the mean time at which several payments become due?

*Examples.*

1. I owe A. £200, of which £100 are to be paid at 3 months, and £100 at 9 months; but we agree to reduce them to one payment: when must the whole be paid?

$$100 \times 3 = 300$$

$$100 \times 9 = 900$$

$$\begin{array}{r} 200 \quad 2|00)12|00 \end{array}$$

*Ans.* 6 months.

2. A merchant has owing to him 500 dollars, to be paid as follows: viz. 250 dollars at 6 months, 250 dollars at 8 months; but it is agreed that the whole shall be paid at one time: when must it be paid? *Ans.* 7mo.

3. A owes B. £300, to be paid as follows: viz. £100 at 2 months, £100 at 4 months, £100 at 6 months; but they have agreed that the whole shall be paid at one time: when must it be paid? *Ans.* 4mo.

4. C. owes D. 550 dollars, of which, 100 dollars to be paid at 3 months, 200 dollars at 5 months, and 250 dollars at 8 months; but have agreed to make one payment of the whole: at what time must it be paid? *Ans.* 6mo.

—●—

## BARTER.

**BARTER** is the exchange of one commodity for another, at such prices as may be mutually agreed on.

*Rule.*

1. By any rule most convenient, find the value of whatever you propose to exchange, at the price at which you propose to exchange it.

2. As the price of one of the articles which you receive, Is to the whole quantity,  
So is the whole value of what you give in exchange,  
To the answer required.

*Questions.*

What is barter?

What is first to be done, when you propose to barter one commodity for another?

After having found the value of the article you propose to exchange, how do you proceed to find the answer?

*Examples.*

1. How many pounds of coffee, at 25 cents per pound, must be given in barter for 2 cwt. 2 qr. 13 lb. of sugar, at 9 cents per lb.?

*Ans.* 105lb.  $7\frac{1}{3}$ oz.

2. What quantity of tea, at 1 dollar 30 cents per pound, must be given for 2500 lb. of rice, at  $4\frac{1}{2}$  cents per lb.?

*Ans.* 86lb. 8oz. +

3. How much sugar, at  $8\frac{3}{4}$  cents per lb., must be given for 108 lb. of tea, at 1 dollar 25 cents per lb.?

*Ans.* 1542lb. 13oz.

4. A. has rice at 3 dollars and 75 cents per cwt., for which B. is to give him nutmegs, at  $\$1.87\frac{1}{2}$  per lb. : how many pounds of nutmegs must A. receive for 14 cwt. 3 qr. 26 lb. of rice?

*Ans.* 29lb. 15oz. +

5. C has linen, at 35 cents per yard, but in barter he will have 37; D. has 2 cwt. 3 qr. 17 lb. of chocolate, which he would sell for 10 cents per lb., but in barter he will have  $12\frac{1}{2}$  cents: how much linen must D receive for his chocolate?

*Ans.* 109yd. 3qr.

5. How much corn, at 45 cents per bushel, is equal in value to 357 bushels of wheat, at 93 cents per bushel?

*Ans.* 737bu. 3pe. +

7. What quantity of candles, at 9 dollars 50 cents per cwt. must be given for 15 cwt. 0 qr. 27 lb. of tobacco, at 20 cents per lb.?

*Ans.* 35cwt. 3qr. 20lb. +

8. E. has 5 pieces of muslin, each piece containing 95 yards, at 23 cents per yard, for which F. is to give him 32 sheep, at 2 dols. 50 cents each, and the remainder in rye flour, at 1 dol. and 50 cents per hundred: how many hundreds of rye flour must E. receive? *Ans. 19cwt. 2qr.*

9. A merchant has 1236 yards of linen, at 43 cents per yard, for which he is to receive 2 cwt. 1 qr. 13 lb. of chocolate, at 14 cents per lb., and the rest in money: how much money will he receive? *Ans. \$515.88.*

10. A. has 570 lb. of sugar, at 7 cents per lb., for which B. is to give him cheese, at  $11\frac{1}{2}$  cents per lb.: how much cheese will A. receive? *Ans. 346lb. 15oz.+*

11. G. gave 112 cwt. of iron, at 5 dols. 4 cents per cwt., for which he received 1208 yards of cloth: what was the cloth per yard? *Ans. 46cts. 7m.+*

12. A grocer had sugar at 8 cents per lb., for some of which B. gave 750 lb. of tea, at 1 dol. 8 cents per lb.: how many lb. of sugar must B. receive for his tea? *Ans. 90cwt. 1qr. 17lb.*

13. C. gave 2 hogsheads of brandy, at 75 cents per gallon, to D., for 56 yards of cloth: what was the cloth per yard? *Ans. \$1.68 $\frac{2}{3}$ .*

14. E. has 2108 lb. of flax, at 10 cents per lb., and 31 dozen of eggs, at  $11\frac{1}{2}$  cents per dozen, which he barter with F. thus: to have 135 dols. 25 cents in money, and the rest in pork, at 1 dol. 58 cents per barrel: how many barrels is he to receive? *Ans. 50 $\frac{1}{2}$  $\frac{1}{2}$  bar.*

15. Two persons barter: A. has 17 cwt. of hams, at  $13\frac{1}{2}$  cents per lb.; B. has 1200 lb. of cheese, at 14 dollars per cwt.: which of them must receive money, and how much? *Ans. A. \$107.04.*

16. C. has sugar, which he barter with D. at 5 cents per lb. more than it cost him, against coffee, which stands D. 20 cents a lb., but he put it to 25 cents: how much did the sugar cost at first? *Ans. 20cts.*

17. E. has flannel worth 50 cents per yard ready money, but in barter he will have 56 cents; H. has muslin worth  $31\frac{1}{2}$  cents in ready money: at what price ought the muslin to be rated in barter? *Ans. 35cts.*

18. S. bought of W. 105 tons of iron, at 10 dollars 3 cents per ton, and is to pay him as follows: viz. in cash, 650 dollars; 250 lb. of leather, at 20 cents per lb.; and 10 loads of coal, each load containing 15 bushels, at 45 cents per bushel; 85 gallons of brandy, at the rate of 75 dollars per hogshead; and the rest in coffee, at 30 cents per lb.: how much coffee is W. to receive? *Ans.* 615*lb.* nearly.



## LOSS AND GAIN.

LOSS AND GAIN is made use of to find the loss or gain sustained by buying or selling any commodity.

When you buy any commodity at a certain price, and sell the same at any other price, more or less, to ascertain the gain or loss on the whole.

### *Rule.*

1. Find the whole amount you paid for it.
2. Find the sum it sold for.
3. If the sum it sold for be more than you paid for it, subtract the sum you paid from the sum you sold it for, and the remainder will be the gain.
4. But if you sold it for less than you gave, subtract the sum you sold for, from the sum you paid, and the remainder will be your loss.

When you wish to sell any commodity at a certain gain per cent., and are desirous to know what sum it must be sold for.

As 100 is to the prime cost,

So is 100, with the gain per cent. added, to the amount it must sell for.

When the amount, at a certain rate gain per cent., is given to find the prime cost.

As 100, with the rate per cent. added,

Is to the amount,

So is 100

To the prime cost.

When any commodity is sold at a certain rate per cent. loss, to find the sum received.

As 100 is to the prime cost,  
So is 100, less the per cent. lost,  
To the sum received.

When the sum received on selling any commodity at a certain rate per cent. loss, is given to find the prime cost.

As 100, less the rate per cent. lost, is to the sum received, so is the sum received, to the prime cost.

### *Questions.*

For what purpose is loss and gain used?

When you buy any commodity at a certain price, and sell it again at any price more or less than you gave for it, what is first to be done?

What is next to be done, after you find what you gave for it?

When you have found what you sold it for, and it is more than you gave for it, what is to be done, to find the gain?

When you have found the sum it sold for, and it is less than you paid for it, how do you ascertain the loss?

By what rule do you proceed, when you wish to sell any thing at a certain gain per cent., and are desirous to know the amount it must be sold for?

When the amount at a certain gain per cent. is given to find the cost, by what rule do you work?

When any commodity is sold at a rate per cent. loss, by what rule do you find the sum received?

How do you proceed to find the prime cost, when the sum received on selling at a rate per cent. loss, is given to find the prime cost?

### *Examples.*

1. A merchant bought 50 yards of linen, at 50 cents per yard, and sold it at  $56\frac{1}{2}$  cents per yard: what is gained in the whole?

## LOSS AND GAIN.

$$\begin{array}{rcl}
 \text{yd.} & \text{yd.} & \text{cts.} \\
 1 : 50 :: 6\frac{1}{2} & \text{gain per yard.} & \\
 \hline
 & 6\frac{1}{2} &
 \end{array}$$

$$\begin{array}{r}
 300 \\
 12\frac{1}{2} \\
 \hline
 \end{array}$$

*Ans.*  $\$3.12\frac{1}{2}$  whole gain.

2. Bought 1763 lb. of sugar, at 8 cents per lb. sold the same at 10 cents per lb.: what was the gain on the whole?

*Ans.*  $\$35.26$ .

3. A man bought flour at 5 dollars per barrel, and sold it at 5 dollars 25 cents per barrel: what did he gain on 363 barrels?

*Ans.*  $\$90.75$ .

4. If a dry goods merchant purchase 150 yards of cloth, at 3 dollars 75 cents per yard, and sell the same at 3 dollars 90 cents per yard, what would he gain on the whole?

*Ans.*  $\$22.50$ .

5. If 18 cwt. 2 qr. of hops be bought at 7 dollars and 50 cents per cwt., and the same hops sold for 7 dollars and 75 cents per cwt., what will be the gain on the whole?

*Ans.*  $\$4.62\frac{1}{2}$ .

6. Purchased 210 reams of paper, at 2 dollars 62 $\frac{1}{2}$  cents per ream, and sold it for 2 dollars 87 $\frac{1}{2}$  cents per ream: what was the gain on the whole?

*Ans.*  $\$52.50$ .

7. If 1 cwt. of tobacco cost 18 dollars 12 $\frac{1}{2}$  cents, and be sold for 20 dollars 75 cents, what is the gain per cwt.?

*Ans.*  $\$2.62\frac{1}{2}$ .

8. Bought 150 bushels of corn, at 50 cents per bushel, and sold it at 45 cents per bushel: what was the loss on the whole, and loss per cent.?

*Ans.* Loss on the whole,  $\$7.50$ . 10 per cent.

9. A merchant bought 760 lb. of tea, for 810 dollars. and sold it at 90 cents per lb.: whether did he gain or lose, and how much per cent.?

*Ans.* Lost  $\$126$ ; per cent. 15 $\frac{1}{2}$ .

10. If a yard of muslin be bought for 37 $\frac{1}{2}$  cents, and sold again for 32 cents, what is the loss per cent.?

*Ans.* 14 $\frac{2}{3}$  per cent.

11. When a merchant buys goods, and sells them at an advance of *2d.* per shilling, what does he gain per cent.?

*Ans.*  $16\frac{2}{3}$  per cent.

12. A man purchased 7 pieces of muslin, at 13 dollars 75 cents per piece; but finding it somewhat damaged, he paid 3 dollars  $12\frac{1}{2}$  cents per piece for dyeing: how much must each piece be sold for, to gain 12 per cent. on the whole?

*Ans.* \$18.90.

13. If 1 cwt. of beef be bought for 7 dollars, what must it be sold for per lb., to gain 3 dollars on the whole?

*Ans.* 8cts. 9m.

14. A man paid 23 cents per lb. for 702 lb. of coffee, and sold the same coffee at 19 cents per lb.: what was his loss on the whole?

*Ans.* \$28.08.

15. A man, when he sold a yard of cloth for 2 dollars 23 cents, gained 10 per cent.: if he had sold it for 2 dollars 75 cents, what would have been the gain per cent.?

*Ans.*  $35\frac{1}{2}$  nearly.

16. When 100 boxes of prunes, cost 2 dollars 10 cents each, and by selling them at 3 dollars 50 cents per cwt. the gain is 25 per cent., the weight of each box, one with another, is required?

*Ans.* 84lb.

17. If A. purchase 16 pieces of cloth, at 14 dollars per piece, and sell 5 pieces, at 17 dollars per piece, and 6 at 15 dollars per piece, what must he sell the rest at per piece, to gain 12 per cent. on the whole?

*Ans.* \$15 17cts. 6m.

18. Bought a box of tea, weighing 372 lb., for 410 dollars, and sold it for 500 dollars: what was the gain on each pound?

*Ans.* 24cts. 1m.+

19. When a broker in exchange receives 5 cents per dollar profit, how much is the gain per cent.?

*Ans.* \$5.00.

20. Bought 5 hogsheads of molasses, containing 510 gallons, at 1 dollar 5 cents per gallon, and sold it at 1 dollar 30 cents per gallon, on a credit of three months; but I would know the gain, allowing for the present worth of the debt at 6 per cent. per annum?

*Ans.* \$117.70.

## FELLOWSHIP.

**FELLOWSHIP** is a rule used to divide the gain or loss which may arise in partnership (when the stock of each partner is not equal) proportionally among them.

### *Case 1.*

When the sums advanced by each of the partners, and the gain or loss on the whole, are given to find the share of gain or loss belonging to each of them.

### *Rule.*

As the sum of the stocks of each of the partners added together,

Is to the sum advanced by each of them,

So is the whole gain or loss,

To the gain or loss of any of the partners.

### *Case 2.*

When the stocks are considered with respect to time.

### *Rule.*

1. Multiply each man's stock by its time, and add the products together.

2. Then as the sum of the whole stock multiplied by the time,

Is to the product of each individual share multiplied by its time,

So is the whole gain or loss

To the gain or loss of each individual.

### *Questions.*

What is Fellowship?

By what rule do you work, when the sums advanced by each of the partners, and the gain or loss on the whole, are given to find the share of gain or loss belonging to each of them?

When the stocks are considered with respect to time, what is first to be done?

After multiplying each man's stock by its time, what is then to be done?

*Examples.—Case 1.*

1. Three merchants, trading together, gained 500 dollars; A.'s stock was 800 dollars, B.'s stock 700 dollars, C.'s stock was 500 dollars: what was each man's share of the gain?

A.'s stock 800  
B.'s stock 700  
C.'s stock 500

2000

As 2000 : 800 :: 500 : 200 for A.'s share.  
As 2000 : 700 :: 500 : 175 for B.'s share. } *Ans.*  
As 2000 : 500 :: 500 : 125 for C.'s share. }

2. D., E., and F., trading together, D. put in stock amounting to 500 dollars, E. 400, and F. 300; and by a misfortune lost 300 dollars: I demand the loss that each must sustain, in proportion to the sum he put in?

*Ans.* D. \$125, E. \$100, F. \$75.

3. A merchant being deceased, worth 1800 dollars, is found to owe the following sums: to A. 1200 dollars, to B. 500 dollars, to C. 700 dollars: how much is each to have in proportion to the debt?

*Ans.* A. \$900, B. \$375, and C. \$525.

4. Three drovers pay among them 60 dollars for pasture, into which they put 200 cattle, of which A. had 50, B. 80, and C. 70: I would know how much each had to pay?

*Ans.* A. \$15, B. \$24, C. \$21.

5. A man failing, owes the following sums: to A. 120 dollars, to B. 250 dollars 75 cents, to C. 300 dollars, to D. 208 dollars 25 cents; and his whole effects were found to amount to but 650 dollars: what will each one receive, in proportion to his demand?

*Ans.* A. \$ 88.73.+ C. \$221.84.+

B. \$185.42.+ D. \$153.99.+

6. A., B., and C. are to divide 900 dollars; A. is to have a certain portion, B. as much again as A., and C. three times as much as B.: I would know each man's part?

*Ans.* A. \$100, B. \$200, C. \$600.

7. If a man is indebted to A. 250 dollars 50 cents, to B. 500 dollars, to C. 349 dollars 50 cents, but when he comes to make a settlement, it is found he is worth but 960 dollars, how much will each one receive, if it be in proportion to their respective claims?

$$\text{Ans. } \left\{ \begin{array}{l} \text{A. } \$218 \text{ 58cts. } 1\text{m.} + \\ \text{B. } \$436 \text{ 36cts. } 3\text{m.} + \\ \text{C. } \$305 \text{ 01ct. } 8\text{m.} + \end{array} \right.$$

*Examples.—Case 2.*

1. Three men traded together; L. put in 88 dollars for 3 months, M. 120 dollars for 4 months, and N. 300 dollars for 6 months; they gained 184 dollars: what will each man receive of the gain?

$$\text{Ans. } \left\{ \begin{array}{l} \text{L. } \$19 \text{ 09cts. } 4\text{m.} \\ \text{M. } \$34 \text{ 71cts. } 6\text{m.} \\ \text{N. } \$130 \text{ 18cts. } 8\text{m.} \end{array} \right.$$

2. Three persons, A., B., and C., made a stock for 12 months; A. put in, at first, 580 dollars, and, three months after, he put in 100 dollars more; B. put in, at first, 1000 dollars, and, after 9 months, he put in 200 dollars; C. put in, at first, 480 dollars; 3 months after, he took out 300 dollars; and 2 months after, he put in 500 dollars; and 3 months after this, he took out 400 dollars; and 1 month after, he put in 1000 dollars; at the end of 12 months, their gain was found to be 2108 dollars 44 cents: I demand each man's share of the gain.

$$\text{Ans. } \left\{ \begin{array}{l} \text{A. } \$583 \text{ 12cts. } 2\text{m.} + \\ \text{B. } \$934 \text{ 76cts. } 9\text{m.} + \\ \text{C. } \$590 \text{ 53cts. } 7\text{m.} + \end{array} \right.$$

**EXCHANGE.**

**EXCHANGE** is a rule used to change the currency of one state or country into that of other states or countries.

**Par** is a term used to denote equality in value; but the course of exchange between countries is frequently above or below par.

Agio is a term used in some countries to denote the difference between current and bank money.

Exchange is of two kinds, Foreign and Domestic.

### DOMESTIC EXCHANGE.

Rules for changing the currency of the United States to Sterling money, and to the currency of other states, and to Federal money.

To change the currency of each of the United States and Sterling money to their value in Federal money.

#### *Rule.*

Reduce the given sum to pence, and divide the product by the number of pence which make a dollar.

1. How many dollars are there in £63 14s. 6d. in Virginia or New England currency? *Ans.* \$212.41½.

2. Exchange £230 10s. 7d. North Carolina or New York currency to dollars. *Ans.* 576 32cts. 2m. +

To bring dollars, or dollars and cents, to pounds.

#### *Rule.*

Multiply the dollars, or dollars and cents, by the pence in a dollar of the currency into which you wish to bring the given sum, the answer will be pence, which bring to pounds; or work as directed by the practical theorems in the table on page 120.

*Note.*—When there are cents in the given sum, two figures must be cut off from the right of the product, before bringing them to pounds.

3. How many pounds Pennsylvania currency are there in \$150? *Ans.* £56 5s.

4. Bring \$377.40 to pounds Massachusetts currency.

*Ans.* £113 4s. 4d.

5. What number of pounds Georgia currency are equal to \$389.45? *Ans.* £90 17s. 5d.

## A TABLE,

*Exhibiting the value of a dollar in each of the United States; and practical theorems for exchanging the currency of either into that of any other.*

To exchange from	To	New England states and Virginia.	Pennsylvania, New Jersey, Delaware, and Maryland.	New York and N. Carolina.	S. Carolina and Georgia.
New England States* and Virginia.		Dollar 6s. 0d.	Add one 4th	$\times 4 \div 3$	$\times 2 \div 9$
Pennsylvania, N. Jersey, Dela., and Maryland.		$\times 8 \div 10$	Dollar 7s. 6d.	Add one 5th.	$\times 28 \div 45$
New York and North Carolina.		$\times 3 \div 4$	Subtract one 16th.	Dollar 8s. 0d.	$\times 7 \div 12$
South Carolina and Georgia.		$\times 9 \div 7$	$\times 45 \div 28$	$\times 12 \div 7$	Dollar 4s. 8d.

\* The New England States are, Vermont, New Hampshire, Massachusetts, Maine, Rhode Island, and Connecticut.

## FOREIGN EXCHANGE.

Questions in Foreign Exchange are solved by the Rule of Three, or by Practice; or may be worked by rules found by considering the proportions which they bear to each other, which will frequently be shorter.

## TABLE OF FOREIGN COINS.

## FRANCE.

12 Deniers	-	-	-	1 Sol,
20 Sols	-	-	-	1 Livre,
3 Livres	-	-	-	1 Crown.

# EXCHANGE.

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## SPAIN.

4	Marvadies Vellon, or	1 Quarta,
24	Marvadies of Plate	-
84	Quartas, or	1 Rial Vellon,
34	Marvadies Vellon	-
16	Quartas, or	1 Rial of Plate,
34	Marvadies of Plate	-
8	Rials of Plate	- 1 Piastre,
10	Rials of Plate	- 1 Dollar,
5	Piastres	- 1 Spanish Pistole.

## ITALY.

12	Deniers.	- 1 Sol,
20	Sols	- 1 Livre, or Pezzo,
5	Livres	- 1 Piece of Eight at Genoa,
6	Livres	- 1 - do at Leghorn,
6	Soldi	- 1 Gross,
24	Grosses	- 1 Ducat.

## PORTUGAL.

400	Reas	- 1 Crusadoe,
1000	Reas	- 1 Milrea.

## HOLLAND.

8	Pennings	- 1 Groat,
2	Groats	- 1 Stiver,
6	Stivers	- 1 Shilling,
24	Florins	- 1 Rix Dollar,
6	Florins	- 1 Pound, Flemish,
5	Guilders*	- 1 Ducat.

## DENMARK.

12	Phence	- 1 Schilling,
16	Schillings	- 1 Mark,
6	Marks	- 1 Rix Dollar,
32	Rustics	- 1 Copper Dollar,
6	Copper Dollars	- 1 Rix Dollar.

## RUSSIA.

100	Copecs	- 1 Ruble,
18	Pennings	- 1 Gross,

\* A stiver is estimated at 2 cents; and a florin or guilder at 40 cents.

30 Gross	-	-	1 Florin,
3 Florins	-	-	1 Rix Dollar,
2 Rix Dollars	-	-	1 Gold Ducat.

Accounts in Great Britain, Ireland, and the British West Indies, are kept in pounds, shillings, and pence; but the value of a pound is different in different places.

*Examples.*

1. What is the value of £365 14s. 8d. Sterling, in Federal money?

£	£	s.	d.	§	cts.	m.	§	cts.	m.
1	:	365	14	8	::	4	44	4	: 1208 65 2

*Ans.*

2. Reduce £76 Irish, to Federal money.

*Ans.* \$311 60cts.

3. What number of milreas of Portugal are equal to 532 dollars 33 cents?

*Ans.* 429 milreas 298 + reas.

4. How many rubles of Russia, at 66 cents each, are equal to 1869 dollars?

*Ans.* 2831  $\frac{9}{11}$  rubles.

5. In 165 guilders of Holland, how many dollars?

*Ans.* \$64 35cts.

6. If I had 280 dollars 58 cents 5 mills, what number of marks banco of Hamburg should I receive for the same?

*Ans.* 837  $\frac{33}{8}$  marks banco.

7. Bring 562 livres of France to Federal money.

*Ans.* \$103 97cts.

8. Reduce 463 dollars, to reals plate of Spain,

*Ans.* 4630 reals plate.

To change current money into banco, and banco into current money, say, as 100, with the agio added to it, is to 100, so is any given sum current money, to its value in banco.—And, as 100 is to 100 with the agio added to it, so is any given sum banco, to its value in current money.

9. What must be paid in Philadelphia for an invoice of goods, charged at 591 florins 17 stivers, allowing the exchange at 40 cents per florin, or 2 cents per stiver, and advancing on the invoice 60 per cent.?

*Ans.* \$378 78cts +

10. Hamburgh is indebted to Britain 2464 marks current money: for how many marks may Britain draw on the bank, the agio being 25 per cent.?

*Ans.* 1971 marks 3sch. 2 $\frac{1}{2}$ phen.

11. What Sterling must be paid in London, to receive in Paris 2000 crowns; exchange 32 $\frac{1}{2}$ d. per crown?

*Ans.* £270 16s. 8d.

12. In 1676 dollars 6 rials, how much Sterling; exchange at 36d. Sterling per piastre? *Ans.* £314 7s. 3d.

13. How much Sterling money is equivalent to 3940 pezzos 15 sols of Genoa; exchange at 54d. Sterling per pezzo?

*Ans.* £886 13s. 4 $\frac{1}{2}$ d.

14. In 2586 rubles, how many pounds Sterling; exchange at 4s. 3d. Sterling per ruble? *Ans.* £549 10s. 6d.

15. A merchant in London remits to his correspondent at Petersburg £450 15s. Sterling; exchange, 34s. 6d. Flemish per pound Sterling for Amsterdam, and the exchange thence at 50 stivers per ruble: how many rubles must the correspondent receive? *Ans.* 1866ru. 11copecs.

16. In £813 3s. 6d. Irish, how much Sterling at par?

*Ans.* £750 12s. 6d. Ster.

17. If exchange from London to Amsterdam be 33s. 6d. per pound Sterling; and if exchange from London to Paris be 32 $\frac{1}{2}$ d. per crown; what must be the rate of exchange from Amsterdam to Paris, in order to be on par with the other two? *Ans.* 54 $\frac{1}{16}$ d. Flemish per crown.

18. If exchange from Paris to London be 32 $\frac{1}{2}$ d. Sterling per crown; and if exchange from Paris to Amsterdam be 54 $\frac{1}{16}$ d. Flemish per crown; what must be the rate of exchange between London and Amsterdam, in order to be on par with the other two? *Ans.* 33s. 6d.

19. If exchange from Amsterdam to Paris be 54 $\frac{1}{16}$ d. Flemish per crown, and if exchange from Amsterdam to London be 33s. 6d. Flemish per pound Sterling; what must be the rate of exchange between Paris and London, in order to be on par with the other two?

*Ans.* 32 $\frac{1}{2}$ d. Sterling per crown.

20. London was ordered to remit to Paris 1000 crowns, at 32d. Sterling per crown, and to draw for the value upon

Amsterdam at 36s. 6d. Flemish per pound Sterling; but when the order came up, bills on Paris were at 32½d. Sterling per crown: what must be the rate of exchange with Amsterdam, to compensate the advance on the remittance?

*Ans.* 36s. 2⅔d.

21. London was ordered to remit 600 ducats to Venice, at 51d. Sterling per ducat, and to draw for the value upon Spain, at 42d. Sterling per piastre; but when the order came to hand, bills on Venice were at 53d.: at what rate of exchange must London draw upon Spain, to compensate the advance upon the remittance?

*Ans.* 43⅓d.

## VULGAR FRACTIONS.

A **VULGAR FRACTION** is a part of a whole number, and is read by first mentioning the upper part of the fraction, and then the lower, thus:  $\frac{1}{6}$ , one-sixth;  $\frac{7}{8}$ , seven-eighths.

The upper part of the fraction is called the numerator, and shows the part of a whole number expressed by the fraction; the lower number is called the denominator, and shows the number of such parts contained in a whole number.

Vulgar fractions are found under four different situations; namely, proper, improper, compound, and mixed.

A proper fraction has its numerator not greater than its denominator; as,  $\frac{2}{3}$ ,  $\frac{1}{4}$ .

An improper fraction has its numerator greater than its denominator; as,  $\frac{5}{3}$ ,  $\frac{7}{4}$ .

A compound fraction is expressed by a fraction of another fraction; as,  $\frac{2}{3}$  of  $\frac{1}{4}$  of  $\frac{3}{5}$ .

A mixed number is a whole number, with a fraction following it; as,  $7\frac{1}{2}$ ,  $8\frac{1}{4}$ .

A mixed fraction has a fraction attached either to its numerator or denominator.

### Questions.

What is a vulgar fraction; and how is it to be read?

What part of a fraction is called the numerator, and what does it show?

What part of a fraction is called the denominator, and what does it show?

Vulgar fractions are found under four different situations: name them.

What is a proper fraction?

What is an improper fraction?

What is a compound fraction?

What is a mixed fraction?

### REDUCTION OF VULGAR FRACTIONS.

#### Case 1.

To reduce fractions to their lowest terms.

#### Rule.

Divide the numerator and denominator continually by any number that will divide them both without a remainder: when they cannot both be divided by the same number without a remainder, that is their lowest term.

#### 2.

To reduce a mixed number to an improper fraction.

#### Rule.

Multiply the whole number by the denominator of the fraction, to which add the numerator, and place the product over the denominator, for a new numerator.

#### Case 3.

To reduce an improper fraction to a whole or mixed number.

#### Rule.

Divide the numerator by the denominator, and the product will be a whole number; if there be any remainder, set it over the given denominator, for the numerator of the fraction.

#### Case 4.

To reduce a compound fraction to a single fraction.

*Rule.*

Multiply the numerators together for a new numerator, and the denominators for a new denominator, which reduce, if necessary, to their lowest terms.

*Case 5.*

To find a common denominator.

*Rule.*

1. Find the least common denominator, by dividing the given denominators by any number that will divide two or more without a remainder.

2. Set the quotients and individual numbers underneath, and continue the division till no two numbers can be lessened.

3. Multiply the quotients and the divisor or divisors, and the product will be the least common denominator; into which, divide each denominator, and multiply the quotient by its own numerator for a new numerator; and place the new numerator over the denominator, and the fractions are expressed in their lowest terms.

*Case 6.*

To reduce fractions of one denomination to fractions of a greater denomination, but retaining the same value.

*Rule.*

Reduce the given fraction to a compound fraction, by multiplying it with all the denominations between the given fraction and the one to which it is to be reduced; which reduce to a single fraction.

*Case 7.*

To reduce the fraction of one denomination to the fraction of another less denomination, but retaining the same value

*Rule.*

Multiply the numerator by the parts of the denominator between the given fraction and that to which it is to be reduced, and place the product for a new numerator over the given denominator, which reduce to its lowest terms.

*Case 8.*

To reduce a fraction to its proper value.

*Rule.*

Multiply the numerator by the next lowest denomination, and divide by the denominator.

*Case 9.*

To reduce any given value or quantity to the fraction of any greater denomination.

*Rule.*

Reduce the given sum to the lowest denomination mentioned for a numerator, and the denomination of which you wish to make it a fraction, to the same name, for a denominator.

*Questions.*

Repeat the rule for reducing fractions to their lowest terms.

When it is required to reduce a mixed number to an improper fraction, how do you proceed?

When it is required to reduce an improper fraction to a mixed number, how is the operation performed?

Repeat the rule for reducing a compound fraction to a single one.

When you wish to find a common denominator, what is first to be done?

What is to be done in the second place?

What is to be done to complete the operation of finding a common denominator?

Repeat the rule by which you reduce fractions of one denomination to fractions of another denomination, but retaining the same value.

How do you reduce a fraction of one denomination to a fraction of a less denomination, but retaining the same value?

How do you reduce a fraction to its proper value?

By what rule do you reduce any given value or quantity to the fraction of any greater value or quantity?

*Examples.—Case 1.*

1. Reduce
- $\frac{1}{4}$
- to its lowest terms.

$$14)63(4$$

56

Common measure 7)14(2

14

$$7)\frac{1}{4}=\frac{1}{8} \text{ Ans.}$$

2. Reduce
- $\frac{108}{144}$
- to its lowest terms.

$$\text{Ans. } \frac{3}{4}$$

3. Reduce
- $\frac{120}{144}$
- to its lowest terms.

$$\text{Ans. } \frac{5}{6}$$

*Case 2.*

1. Reduce
- $36\frac{1}{2}$
- to an improper fraction.

$$36 \times 5 + 4 = 184 \text{ Ans.}$$

2. Reduce
- $45\frac{1}{2}$
- to an improper fraction.

$$\text{Ans. } 91\frac{1}{2}$$

3. Reduce
- $1564\frac{1}{2}$
- to an improper fraction.

$$\text{Ans. } 3128\frac{1}{2}$$

*Case 3.*

1. Reduce
- $\frac{1}{8}$
- to its proper terms.

$$6)19(3\frac{1}{6} \text{ Ans.}$$

18

 $\frac{1}{6}$ 

2. Reduce
- $\frac{9}{8}$
- to its proper terms.

$$\text{Ans. } 9\frac{1}{8}$$

3. Reduce
- $\frac{20}{18}$
- to its proper terms.

$$\text{Ans. } 22\frac{1}{9}$$

*Case 4.*

1. Reduce
- $\frac{1}{2}$
- of
- $\frac{2}{3}$
- of
- $\frac{3}{4}$
- of
- $\frac{4}{5}$
- to a single fraction.

$$1 \times 2 \times 3 \times 4 = 24 \quad 2)$$

$$2 \times 3 \times 4 \times 5 = 120 = \frac{2}{120} = \frac{1}{60} \text{ Or, } \frac{1}{2} \text{ of } \frac{2}{3} \text{ of } \frac{3}{4} \text{ of } \frac{4}{5} = \frac{1}{60}$$

2. Reduce
- $\frac{2}{3}$
- of
- $\frac{3}{4}$
- of
- $\frac{4}{5}$
- of
- $\frac{5}{6}$
- to a single fraction.

$$\text{Ans. } \frac{1}{15}$$

3. Reduce
- $\frac{1}{12}$
- of
- $\frac{1}{10}$
- of
- $\frac{1}{11}$
- of
- $\frac{1}{13}$
- to a single fraction.

$$\text{Ans. } \frac{1}{1716}$$

*Case 5.*

1. Reduce
- $\frac{1}{2}$
- ,
- $\frac{2}{3}$
- ,
- $\frac{3}{4}$
- , and
- $\frac{4}{5}$
- to a common denominator.

$$3)2 \ 3 \ 6 \ 18$$

$$3 \times 2 \times 3 = 18 \text{ common denom.}$$

$$2)2 \ 1 \ 2 \ 6$$

$$2 = 9 \times 1 = 9$$

$$3 = 6 \times 2 = 12$$

$$6 = 3 \times 5 = 15$$

$$18 = 1 \times 17 = 17$$

new numerat.

$$1 \ 1 \ 1 \ 3$$

2. Reduce  $\frac{1}{2}$ ,  $\frac{2}{3}$ ,  $\frac{1}{4}$ , and  $\frac{1}{5}$ , to a common denominator. *Ans.*  $\frac{15}{30}$ ,  $\frac{20}{30}$ ,  $\frac{7\frac{1}{2}}{30}$ ,  $\frac{6}{30}$ .

3. Reduce  $\frac{2}{3}$ ,  $\frac{1}{4}$ , and  $\frac{1}{5}$ , to a common denominator. *Ans.*  $\frac{20}{60}$ ,  $\frac{15}{60}$ ,  $\frac{12}{60}$ .

## Case 6.

1. Reduce  $\frac{1}{4}$  of a penny to the fraction of a pound.

$\frac{1}{4}$  of  $\frac{1}{12}$  of  $\frac{1}{20} = \frac{1}{96} = \frac{1}{32} \text{ s.}$  *Ans.*

2. Reduce  $\frac{1}{4}$  of a pennyweight to the fraction of a lb. troy. *Ans.*  $\frac{1}{96} \text{ lb.}$

3. Reduce  $\frac{1}{4}$  of a nail to the fraction of a yard. *Ans.*  $\frac{1}{16} \text{ yd.}$

4. Reduce  $\frac{1}{4}$  of a pint to the fraction of a hogshead. *Ans.*  $\frac{1}{32} \text{ hhd.}$

## Case 7.

1. Reduce  $\frac{1}{100}$  of a dollar to the fraction of a cent.

*Ans.*  $4 \times 100 = 400 = \frac{1}{400} \text{ ct.}$

2. Reduce  $\frac{1}{32}$  of a cwt. to the fraction of a lb. avoirdupois. *Ans.*  $\frac{1}{32} \text{ lb.}$

3. Reduce  $\frac{1}{100}$  of a pound to the fraction of a penny. *Ans.*  $\frac{1}{100} \text{ d.}$

## Case 8.

1. Reduce  $\frac{1}{5}$  of a dollar to its proper value.

Here:  $4 \times 100 \div 5 = 80 \text{ cts.}$  *Ans.*

2. Reduce  $\frac{1}{4}$  of a shilling to its proper value. *Ans.*  $10\frac{1}{2} \text{ d.}$

3. Reduce  $\frac{1}{4}$  of a day to its proper quantity. *Ans.* 6 hours.

4. Reduce  $\frac{1}{16}$  of an acre to its proper quantity. *Ans.* 1 R. 10 P.

## Case 9.

1. Reduce 80 cents to the fraction of a dollar.

In a dollar  $\frac{80}{100} \text{ cts.} = \frac{4}{5}$ . *Ans.*

2. Reduce 5s. 4d. to the fraction of a pound. *Ans.*  $\frac{11}{16} \text{ £.}$

3. Reduce 6 months 2 weeks to the fraction of a year. *Ans.*  $\frac{13}{12} \text{ year.}$

4. Reduce 2 quarters 3 nails to the fraction of a yard. *Ans.*  $\frac{11}{16} \text{ yard.}$

## ADDITION OF VULGAR FRACTIONS.

*Rule.*

Reduce the fraction to a common denominator, and add the numerators together, for a numerator to the common denominator,

*Note.*—If a mixed number is given, it is better only to make use of the fractional part in performing the operation, until the fractions are added together; and then add the whole number by simple addition.

*Note 2.*—If fractions be of different denominations, find the proper value of each separately, and add them together by compound addition.

*Note 3.*—When all the denominators are alike, add all the numerators together, and place one of the denominators under the amount.

*Questions.*

Repeat the rule for performing addition of vulgar fractions.

What is, to be noted, when a mixed number is given?

What is to be noted, when different denominations are given?

What is to be noted, when all the denominators are alike?

*Examples.*

1. Add  $\frac{1}{2}$ ,  $\frac{1}{3}$ , and  $\frac{1}{4}$  together.

$$\begin{array}{r} \text{Here: } 2 \overline{) 6 \quad 8 \quad 2} \\ \underline{3 \quad 4 \quad 1} \end{array}$$

$$\text{and } 2 \times 3 \times 4 \times 1 = 24 \text{ common denom.}$$

$$\begin{array}{l} \text{Then } 24 \div 6 \times 1 = 4 \\ \quad 24 \div 8 \times 1 = 3 \\ \quad 24 \div 2 \times 1 = 12 \end{array} \left. \vphantom{\begin{array}{l} 24 \div 6 \times 1 = 4 \\ 24 \div 8 \times 1 = 3 \\ 24 \div 2 \times 1 = 12 \end{array}} \right\} \text{numerators.}$$

whence  $\frac{19}{12}$  Ans.

2. Add  $1\frac{1}{2}$ ,  $1\frac{1}{3}$ ,  $1\frac{1}{4}$ , and  $1\frac{1}{5}$  together.

Ans. 1.

3. Add  $\frac{1}{2}$ ,  $\frac{1}{3}$ , and  $\frac{1}{4}$  together.

Ans.  $1\frac{1}{12}$

4. Add  $\frac{1}{2}$  and  $\frac{1}{3}$  together.

Ans.  $1\frac{5}{6}$

5. Add  $3\frac{1}{2}$ ,  $8\frac{1}{3}$ , and  $\frac{1}{4}$  together.

Ans.  $11\frac{11}{12}$

6. Add  $\frac{1}{2}$  of  $\frac{1}{3}$ , and  $\frac{1}{4}$  of  $\frac{1}{5}$ , together.

Ans.  $\frac{11}{60}$

7. Add  $\frac{1}{3}$  of an acre to  $\frac{1}{4}$  of a rood.

Ans.  $2R. 1\frac{1}{4}P.$

## MULTIPLICATION OF VULGAR FRACTIONS.

*Rule.*

Multiply all the numerators of the given fraction together, for a new numerator, and all the denominators, for a new denominator.

*Note.*—It will frequently be necessary to prepare the given terms for the operation by the rules of reduction.

*Questions.*

Repeat the rule for performing multiplication of vulgar fractions.

What is to be noted with respect to the preparation of the given terms?

*Examples.*

1. Multiply  $\frac{2}{3}$  by  $\frac{3}{4}$ .

$\frac{2}{3} \times \frac{3}{4} = \frac{2}{4}$ . *Ans.*

2. Multiply  $\frac{2}{3}$  by  $\frac{1}{2}$ .

*Ans.*  $\frac{1}{3}$ .

3. Multiply  $6\frac{1}{2}$  by  $\frac{1}{2}$ .

*Ans.*  $3\frac{1}{2}$ .

4. Multiply  $4\frac{1}{2}$  by  $\frac{1}{2}$ .

*Ans.*  $2\frac{1}{4}$ .

## SUBTRACTION OF VULGAR FRACTIONS.

*Rule.*

Reduce the given fraction to a common denominator; then subtract the less numerator from the greater, and place the difference over the common denominator.

But if the lower numerator be greater, subtract it from the common denominator, adding in the upper numerator, and carry one to the units' place of the whole number.

*Note.*—When the fractions are of different denominations, reduce them to their proper value, and take their difference by compound subtraction.

*Questions.*

How do you perform subtraction of vulgar fractions?

What is to be done, when the lower numerator is the greater?

What is to be noted, when the fractions are of different denominations?

*Examples.*

1. From  $\frac{4}{8}$  take  $\frac{1}{12}$ .

Here:  $4/8 \quad 12$

$$\begin{array}{r} 2 \quad 3 \\ \hline \end{array}$$

and  $4 \times 2 \times 3 = 24$  common denominator.

Then  $24 \div 8 \times 5 = 15$   
 $24 \div 12 \times 5 = 10$  } numerators.

whence  $\frac{15}{24} - \frac{10}{24} = \frac{5}{24}$ . *Ans.*

2. From  $\frac{1}{10}$  take  $\frac{1}{4}$  of  $\frac{1}{2}$ . *Ans.  $\frac{3}{40}$*

3. From 5 take  $\frac{1}{14}$ . *Ans.  $4\frac{13}{14}$*

4. From  $\frac{1}{2}$  of a league take  $\frac{1}{10}$  of a mile.

*Ans. 1 M. 2 fur. 16 po.*

5. From  $5\frac{1}{2}$  take  $2\frac{1}{2}$ . *Ans.  $3\frac{1}{2}$*

6. From  $\frac{3}{4}$  of  $\frac{1}{10}$ , take  $\frac{1}{4}$  of  $\frac{1}{3}$ . *Ans.  $\frac{1}{120}$*

## DIVISION OF VULGAR FRACTIONS.

*Rule.*

Prepare the fractions, if necessary; invert the divisor, and multiply the numerators together for a new numerator, and the denominators for a new denominator.

*Question.*

Repeat the rule for performing division of vulgar fractions.

*Examples.*

1. Divide  $\frac{1}{2}$  by  $\frac{1}{3}$ . *Ans.  $\frac{3}{2}$*

2. Divide  $\frac{1}{2}$  by 3. *Ans.  $\frac{1}{6}$*

3. Divide  $6\frac{1}{2}$  by  $\frac{1}{4}$ . *Ans. 19*

4. Divide  $\frac{1}{2}$  of  $\frac{1}{3}$  by  $\frac{1}{4}$  of  $\frac{1}{2}$ . *Ans. 1*

5. Divide  $\frac{1}{2}$  by  $\frac{1}{3}$ . *Ans.  $\frac{3}{2}$*

6. Divide  $\frac{1}{2}$  of  $\frac{1}{3}$  by  $\frac{1}{4}$  of  $\frac{1}{2}$ . *Ans. 16*

7. Divide  $\frac{1}{2}$  of  $17\frac{1}{2}$  by  $\frac{1}{4}$  *Ans.  $11\frac{1}{2}$ .*  
 8. Divide  $\frac{1}{4}$  of  $91\frac{1}{4}$  by  $\frac{1}{2}$  of  $25\frac{1}{4}$ . *Ans.  $3\frac{11}{16}$ .*

## RULE OF THREE IN VULGAR FRACTIONS.

*Rule.*

1. Prepare the given terms, if preparation be necessary, by reduction, and state the question as in whole numbers.
2. Then invert the dividing term, and multiply all the numerators together, and all the denominators together, for the answer.

*Examples.*

1. If  $\frac{1}{2}$  of a yard cost  $\pounds 2$ , what will  $\frac{1}{4}$  of a yard cost?  

$$\begin{array}{r} 3 \times 2 \times 1 = 6 \\ 1 \times 9 \times 5 = 45 \end{array} \quad \frac{6}{45} = \frac{2}{15} = 2s. 8d. \quad \text{Ans.}$$
2. When  $3\frac{1}{2}$  yards cost  $9\frac{3}{4}s.$ , what buys  $4\frac{1}{2}$  yards?  
*Ans.  $14s. 3d.$*
3. How many yards of linen,  $\frac{1}{4}$  wide, will be sufficient to line 20 yards of baize, that is  $\frac{1}{2}$  yard wide?  
*Ans.  $12$  yards.*
4. How much will pay for 4 pieces of cloth, each  $27\frac{1}{2}$  yards, at  $15\frac{3}{4}s.$  per yard?  
*Ans.  $\pounds 86. 19s.$*
5. What will  $\frac{1}{4}$  of a cwt. cost, when  $5\frac{3}{4}$  cwt. cost  $\pounds 31\frac{1}{4}$ ?  
*Ans.  $\pounds 2. 6s. 3\frac{1}{2}d.$*
6. If  $\frac{1}{4}$  of a pound of cinnamon bring  $\frac{1}{4}$  of a dollar, what will  $1\frac{1}{2}$  pounds come to?  
*Ans.  $\$2. 74\frac{3}{4}$ .*
7. When 10 men can finish a piece of work in  $20\frac{1}{2}$  days, in how many days can 6 men do the same?  
*Ans.  $34\frac{1}{2}$  days.*
8. What will  $\frac{1}{4}$  of  $2\frac{1}{2}$  cwt. of chocolate come to, when  $6\frac{1}{4}$  pounds cost  $\frac{1}{4}$  of a dollar?  
*Ans.  $\$10. 76\frac{1}{4}$ .*



## DECIMAL FRACTIONS.

A DECIMAL FRACTION is a part of a whole number or unit, denoted by a point placed to the left of a figure or figures; as, .1, .12, .123.

The first figure after the point denotes so many tenths of a unit; the second, so many hundredths; the third, so many thousandths, and so on.

Decimal fractions are read in the same manner as vulgar fractions: .1 is equal to and reads  $\frac{1}{10}$ , .12  $\frac{12}{100}$ , .123  $\frac{123}{1000}$ .

A number consisting partly of whole numbers and partly of decimal fractions, is called a mixed number: as, 1.1, 12.12, 123.123.

It has already been understood that whole numbers, counting from the right towards the left, increase in a tenfold proportion; but decimals, on the contrary, counting from the left towards the right, decrease in a tenfold proportion; as will be better exemplified in the following table.

TABLE.

Whole numbers.										Decimals.									
9	8	7	6	5	4	3	2	1	1	2	3	4	5	6	7	8	9		
100 of Millions.	Millions.	100 of Thousands.	Thousands.	Hundreds.	Tens.	Units.	Tenth part.	Hundredth part.	Thousandth part.	10 Thous. part.	100 Thous. part.	Millionth part.	10 Millionth part.	100 Millionth part.	1000 Millionth part.				

*Note.*—Ciphers placed after decimal figures, neither increase nor decrease their value: thus, .1, .10, and .100, all express the same value, namely,  $\frac{1}{10}$ . But ciphers placed between the decimal point and any other figure, decrease their value in a tenfold proportion; as, .1, .01, .001: and they all express different values, namely,  $\frac{1}{10}$ ,  $\frac{1}{100}$ ,  $\frac{1}{1000}$ .

### Questions.

What are decimal fractions, and how are they denoted?

How are decimal fractions to be read?

What is a number called, which consists partly of a whole number, and partly of a decimal?

In what manner do whole numbers increase, and in what manner do decimals decrease in value?

What do you observe by the inspection of the table?

What is to be noted with respect to placing ciphers after decimal figures?

What is to be noted with respect to placing ciphers between the decimal point and any other figure?

### ADDITION OF DECIMALS.

#### *Rule.*

Set down the given numbers under each other; observing to place tenths under tenths, hundredths under hundredths, &c. ; and perform the operation in the same manner as addition of whole numbers.

*Note* that all the decimal points stand exactly under each other, and that the decimal point in the product stands exactly under those in the example.

#### *Questions.*

How are decimal numbers, given to be added, to be set down; and how is the operation then to be performed?

What is to be noted with respect to placing the decimal point in the sum, and in the sum total?

#### *Examples.*

3.71	36.19	.4	21.7
.23	4.122	.91	6.12
.40	.04	.385	14.635
5.863	5.263	.51	.803
51.25	1.027	.832	4.007
.61	214	.16	364.483
<hr/>	<hr/>	<hr/>	<hr/>
62.063	46.786	3.197	411.748

5. Add 6.12, .7, 1.314 5837.01, and .15, together.

*Ans.* 5895.294.

6. Add 361.04, .120, 78.0006, 101.54, 8.943, and .3 together.

*Ans.* 549.9436.

## MULTIPLICATION OF DECIMALS.

### *Rule.*

Set down the multiplier under the multiplicand, as in simple multiplication; and multiply without any regard to the decimal points.

When the operation of multiplying is completed, commence at the right-hand figure of the product, and count off as many figures towards the left as there are decimal figures in the multiplier and multiplicand, and there place the decimal point.

*Note.*—If the number of figures in the product is not so great as the number of decimal figures in both the multiplier and multiplicand, a sufficient number of ciphers must be placed to the left of the product, to make the figures in the product equal to the decimals in both factors, and the decimal point must then be placed to the left of the ciphers.

### *Questions.*

How do you place the multiplier and multiplicand in multiplication of decimals?

When the operation of multiplying is completed, how do you proceed to find where the decimal point is to be placed?

What is to be noted, when the number of figures in the product is not equal to the number of figures in both factors?

### *Examples.*

1. Multiply .322 by 6.12.

6.12

—  
644

322

1932

—  
1.97064 *Ans.*

- |                              |                         |
|------------------------------|-------------------------|
| 2. Multiply 51.20 by 38.63.  | <i>Ans.</i> 2093.7460.  |
| 3. Multiply 4560. by .3720.  | <i>Ans.</i> 1696.3200.  |
| 4. Multiply .28043 by .0005. | <i>Ans.</i> .000140215. |

## SUBTRACTION OF DECIMALS.

*Rule.*

Place the less number under the greater, as in simple subtraction; observing that the decimal points stand exactly under each other: then subtract as in simple subtraction; taking care to place the decimal point in the remainder exactly under those in the example.

*Questions.*

How do you place the numbers in subtraction of decimals?

What is to be observed with respect to placing the decimal point in the remainder?

*Examples.*

.7613	42.183	.3758	86394.12
.4260	6.214	.284	281.421
<hr/>	<hr/>	<hr/>	<hr/>
.3353	35.969	.0918	86112.699

- |                                  |                        |
|----------------------------------|------------------------|
| 5. Subtract 4.286 from 13.16421. | <i>Ans.</i> 8.87821.   |
| 6. From 5960. take .3742.        | <i>Ans.</i> 5959.6258. |

## DIVISION OF DECIMALS.

*Rule.*

1. Set down the divisor and dividend, as in whole numbers, and divide without any regard to the decimal points.

2. When the operation of dividing is completed, point off from the right of the quotients as many figures as the decimal figures in the dividend exceed those in the divisor, and there fix the decimal point.

*Note.*—If there should not be as many figures in the quotient, as the decimal figures in the dividend exceed those in the divisor,

place as many ciphers to the left of the quotient as will make up the number, and place the decimal point to the left.

*Note 2.*—If the dividend should be less than the divisor, annex ciphers until it will contain the divisor, and fix the decimal point in the quotient accordingly.

*Note 3.*—If there be a remainder, annex ciphers to it, and proceed in the same manner as though the ciphers had been placed to the right of the dividend before commencing the operation.

### Questions.

What is first to be done, when you commence an operation in division of decimals?

When the operation of dividing is completed, how do you find where the decimal point ought to be placed?

If there should not be as many figures in the quotient as the decimal figures exceed those in the divisor, what is to be done?

If the dividend be less than the divisor, what is to be done?

If there be a remainder, how do you proceed with it?

### Examples.

1. Divide 42.665 by 33.5.

33.5)42.665(1.27    *Ans.*

33.5

—  
916

670

—  
2465

2345

—  
120 remainder.

2. Divide 148.63 by 4.21.

*Ans.* 35.304. +

3. Divide .2142 by 3.2.

*Ans.* .066. +

4. Divide 2.00385 by 931.

*Ans.* .0021523.

## REDUCTION OF DECIMALS.

*Case 1.*

To reduce a vulgar fraction to a decimal.

*Rule.*

Place ciphers to the right of the numerator, until you can divide it by the denominator, and continue to divide until there is no remainder left; or if it be a number which will never come out without a remainder, until it is carried out to a convenient number of decimal places.

*Note.*—There must be as many places in the quotient as there have been ciphers annexed to the dividend.

*Case 2.*

To reduce any given sum or quantity to the decimal of any higher given denomination.

*Rule.*

1. Reduce the given sum or quantity to the lowest denomination mentioned in it.
2. Reduce one of that denomination of which you wish to make it a decimal, to the same denomination with the given sum.
3. Divide the given quantity so reduced by one of the denomination of which you wish to make it a decimal; the quotient will be the decimal required.

*Case 3.*

To reduce a decimal fraction to its proper value.

*Rule.*

Multiply the given fraction continually by the denomination next lower than that of which it is a decimal, for the proper value.

*Questions.*

How do you reduce a vulgar fraction to a decimal?

What is to be noticed, respecting the number of decimal places in the quotient?

How do you reduce any given sum or quantity to the decimal of any given denomination?

How do you reduce a decimal fraction to its proper value?

**Case 1.**

1. Reduce  $\frac{1}{5}$  to a decimal.

$$\begin{array}{r} 5 \overline{)40} \\ \underline{\phantom{00}} \end{array}$$

.8 *Ans.*

2. Reduce  $\frac{1}{8}$  to a decimal.

*Ans.* .125.

3. Reduce  $\frac{1}{16}$  to a decimal.

*Ans.* .0625.

4. Reduce  $\frac{1}{32}$  to a decimal.

*Ans.* .03125.

5. Reduce  $\frac{1}{64}$  to a decimal.

*Ans.* .015625.

**Case 2.**

1. Reduce 3s. 6d. to the decimal of a pound.

$$3s. 6d. = 42$$

$$240 \overline{)42.000} (.175 \text{ decimals. } \textit{Ans.}$$

$$\pounds 1 = 240$$

$$\begin{array}{r} 240 \\ \underline{\phantom{00}} \end{array}$$

$$1800$$

$$1680$$

$$\begin{array}{r} 1200 \\ \underline{\phantom{00}} \end{array}$$

$$1200$$

2. Reduce 2R. 4P. to the decimal of an acre.

*Ans.* .525.

3. Reduce 2 qr. 2 nails to the decimal of a yard.

*Ans.* .625.

4. Reduce 5 minutes to the decimal of an hour.

*Ans.* .08333.

5. Reduce 10 grains to the decimal of an ounce, apothecaries' weight.

*Ans.* .02083.

6. Reduce 2 quarts 1 pint to the decimal of a hog-head.

*Ans.* .00992.

**Case 3.**

1. What is the value of .375 of a dollar? *Ans.* 37½cts.

$$\begin{array}{r}
 .375 \\
 100 \\
 \hline
 37.500 \\
 10 \\
 \hline
 5.000
 \end{array}$$

2. What is the value of .1361 of a £.? *Ans. 2s. 8½d*

3. What is the value of .235 of a day?

*Ans. 5 hours 38min. 24sec.*

4. What is the value of .42 of a gallon?

*Ans. 1qt. 1.36pt.*

5. What is the value of .253 of a shilling? *Ans. 3036d.*

6. What is the value of .436 of a yard?

*Ans. 1qr. 2.976na.*

7. What is the value of .9 of an acre? *Ans. 3R. 24P.*

### RULE OF THREE IN DECIMALS.

#### Rule.

State the question as the rule of three in whole numbers, only observe, when you multiply and divide, to place the decimal points according to the rules of multiplication and division of decimals.

#### Question.

How do you perform operations in the rule of three in decimals?

#### Examples.

1. If 4.2lb. of coffee cost 8s. 2.3d., what cost 639.25lb.?

lb. lb. s. d. £ s. d.

4.2 : 639.25 :: 8 2.3 : 62 6 9.49 *Ans.*

2. When 1.4 yard cost 13s., what will 15 yards come to, at the same price? *Ans. £6 19s. 3d. 1.71qr.*

3. If I sell 1 qr. of cloth for 2 dollars 34.5 cents, what is it per yard? *Ans. \$9 38cts.*

4. A merchant sold 10.5 cwt. of sugar, for 108.30 dollars, for which he paid 84 dollars 39.12 cents: what did he gain per cwt. by the sale? *Ans. \$2 27cts. 7m.+*

5. How many pieces of cloth, at 20.8 dollars per piece, are equal in value to 240 pieces, at 12.6 dollars per piece? *Ans. 145.38+ pieces.*

6. If, when the price of wheat is 74.6 cents per bushel, the penny roll weighs 5.2 oz., what should it be per bushel when the penny roll weighs 3.5 oz.? *Ans. \$1 10cts. 8m.+*



## POSITION.

By this rule, we are able to discover true numbers, by working with supposed ones as though they were real.

Position is of two kinds, Single and Double.

Single Position is when it is necessary to make use of only one supposed number; Double Position is when it is necessary to make use of two supposed numbers.

### SINGLE POSITION.

#### *Rule.*

1. Suppose a number, and work with it as though it was the real one, and observe the result.—Then,

2. As the result of that operation,

Is to the supposed number,

So is the number given,

To the number required.

### DOUBLE POSITION.

#### *Rule.*

1. Suppose a number, and work with it as directed in the question, as though it were a real number, until you obtain the result, which will be the error.

2. Suppose some other number; and proceed in the same way to find a second result or error.

3. Multiply the first result or error by the second supposed number, and the second result or error by the first supposed number.

4. Observe whether the errors are both of the same kind; i.e. both too great, or both too little.

5. If the errors are alike, divide the difference of the products by the difference of the errors, and the product will be the true number or answer.

But if the errors are one too great and the other too little, divide the sum of the products by the sum of the errors, and the product will be the true number or answer.

### *Questions.*

What is Position?

How many kinds of Position are there?

When is Single Position used?

When is Double Position used?

What is first to be done, when you commence an operation by Single Position?

After having ascertained the result of the operation, how do you proceed?

How do you first proceed, when commencing an operation in Double Position?

After having obtained the first error, how do you proceed?

When you have obtained the second error, what is then to be done?

What have you to consider, after you have multiplied the second supposition by the first error, and the first supposition by the second error?

When you have observed whether the errors are both of the same kind, how do you proceed, if they are both of the same kind?

But if they are not both of the same kind, how do you proceed?

### SINGLE POSITION.

#### *Examples.*

1. A gentleman having received a number of coins,

says,  $\frac{1}{2}$ ,  $\frac{1}{3}$ ,  $\frac{1}{4}$ , and  $\frac{1}{5}$  of the number is 87: what number of coins was there?

Suppose he had 180

$$174 : 180 :: 87$$

Proof

	90	87	90
	36	1260	45
	30	1440	18
	18		15
174	15660	90	9
	1566		87
	0		

2. A certain box contains a number of dollars,  $\frac{1}{2}$ ,  $\frac{1}{3}$ ,  $\frac{1}{4}$ , and  $\frac{1}{5}$  of which is 890: how many was in the box?

*Ans.* 1200.

3. The ages of A. B., and C. amount to 133 years; B. is  $\frac{1}{2}$  older than C., and A. is  $\frac{1}{3}$  older than B.: what are their separate ages? *Ans.* A. 56, B. 42, and C. 35yr.

4. A person bought 3 pipes of wine for 350 dollars: No. 1 cost double the sum that No. 2 did, and No. 2, three times the price that No. 3 did: what was the price of each? *Ans.* No. 1, \$210; No. 2, \$105; No. 3, \$35.

5. A gentleman being asked his age, replied, if the years of my life were doubled, and three-fifths of the product divided by 3, the result would be 14: what was his age? *Ans.* 35 years.

6. A person lent a sum of money at  $5\frac{1}{2}$  per cent. simple interest, and at the expiration of 4 years and 8 months he received for interest £201 5s.: what was the sum lent? *Ans.* £750.

7. A cistern has two cocks to supply it with water; by the first it may be filled in 45 minutes, and by the second in 55 minutes; it has likewise a discharging cock, by which it may, when full, be emptied in 30 minutes: if these 3 cocks be left open, in what time will the cistern be filled? *Ans.* 2h. 21m. 25 $\frac{1}{2}$ sec.

### DOUBLE POSITION

1. Bought cloth for a cloak, at 6 dollars per yard, and

baize to line it at 1 dollar; the number of yards was 12, and the cost 42 dollars: how many yards were there of each?

First, suppose there were

8 yards of cloth, at  $\$6=48$

4 yards of baize, at  $1=4$

—

52

42

—

10 error too much.

Again, suppose there were

7 yards of cloth, at  $\$6=42$

5 yards of baize, at  $1=5$

—

47

42

—

5 error too much.

$$10 \times 7 = 70$$

$$5 \times 8 = 40$$

$$\text{diff. of error } \begin{array}{r} 5 \\ 5 \end{array} ) 30$$

*Ans.* 6 yards of each.

Proof: 6 yards of cloth, at  $\$6=36$

12—6=6 yards of baize, at  $1=6$

42 proof.

2. A. and B. receive the same salary: A. saves one-third of his every year, but B., by spending 250 dollars per annum more than A., finds at the expiration of 7 years that he is 350 dollars in debt: what is their income, and what does each spend per annum?

*Ans.*  $\left\{ \begin{array}{l} \text{Their income, } \$600. \\ \text{A. spends } 400. \\ \text{B. spends } 650. \end{array} \right.$

3. A labourer engaged himself for 50 days, on condition that for every day he worked he should receive 1 dollar, but for every day that he was idle he should for-

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feit 50 cents: at the expiration of the time he received 27 dollars 50 cents: how many days did he work, and how many was he idle? *Ans.* worked 35, idle 15 days.

4. A farmer having driven his cattle to market, received for them all 320 dollars; being paid at the rate of 24 dollars per ox, 16 dollars per cow, and 6 dollars per calf; there were as many oxen as cows, and four times as many calves as cows: how many were there of each?

*Ans.* 5 oxen, 5 cows, 20 calves.

5. There is a pole divided into 3 parts; No. 1 is 15 feet long; No. 3 is as long as No. 1 and half of No. 2: No. 2 is as long as Nos. 1 and 3 together: what is the length of the pole, and what the length of each part?

*Ans.* Pole, 120 feet; No. 1, 15 feet; No. 2, 60 feet; and No. 3, 45 feet.

6. A father left his property to his three sons, A., B., and C., dividing in the following manner: to A. he gave half, wanting £40; to B., one-third and £12; to C., the remainder, which was £30 less than B.'s share: what was the amount of property, and what was each share separate? *Ans.* The whole amount, £576; A.'s share, £248; B.'s share, £204; C.'s share, £124.

7. The sum of £172 19s. 4½d. is to be divided among 7 men, 11 women, and 19 boys, in such a manner, that each woman will have but one-third as much as a man, and twice as much as a boy: what is the sum of each?

*Ans.* Each man, £12 10s. 0½d.; each woman, £4 3s. 4½d.; each boy, £2 1s. 8d.+



## INVOLUTION, OR THE RAISING OF POWERS.

THE product arising from any number multiplied by itself, any number of times, is called its power, as follows:

$2 \times 2 = 4$  the square, or 2d power of 2.

$2 \times 2 \times 2 = 8$  3d power or cube of 2.

$2 \times 2 \times 2 \times 2 = 16$  4th power of 2.

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The number which denotes a power is called its index.

*Note.*—When any power of a vulgar fraction is required, first raise the numerator to the required power, and then the denominator to the required power, and place the numerator over the denominator as before:

thus, the 4th power of  $\frac{2}{3}$   $\frac{2 \times 2 \times 2 \times 2}{3 \times 3 \times 3 \times 3} = \frac{16}{81}$ .

Table of the first nine Powers.

Roots.	Squares.	Cubes.	4th power.	5th power.	6th power.	7th power.	8th power.	9th power.
1	1	1	1	1	1	1	1	1
2	4	8	16	32	64	128	256	512
3	9	27	81	243	629	2187	6564	19683
4	16	64	256	1024	4006	16384	65536	262144
5	25	125	625	3125	15625	78125	390625	1953125
6	36	216	1296	7776	46656	279936	1679616	10077696
7	49	343	2401	16807	117649	823543	5764801	40353607
8	64	512	4096	32768	262144	2097152	16777216	134217728
9	81	729	6561	59049	531441	4782962	43046721	387420489

## Questions.

What is the product arising from the multiplication of any figure by itself a given number of times, called?

What is the number which denotes a power called?

How do you proceed to find any required power of a vulgar fraction?

## Examples.

1. What is the square of 32?

32

—

64

96

1024 *Ans.*

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2. What is the cube of 14? *Ans.* 2744.
3. What is the sixth power of 2.8? *Ans.* 481.890304.
4. What is the third power of .263? *Ans.* .018191447.
5. What is the eighth power of  $\frac{1}{4}$ ? *Ans.*  $\frac{1}{65536}$ .
6. What is the fourth power of 401? *Ans.* 25856961601.



## EVOLUTION, OR THE EXTRACTING OF ROOTS.

THE Root of a number is that which will produce that number, by being multiplied by itself a given number of times. The object proposed by the extraction of the root of a number, is to find that number which, being multiplied by itself a number of times equal to that for which the root is required, will produce that number.

### SQUARE ROOT.

When the square root of any given number is required.

1. Separate the given number into periods of two figures each, beginning at the right hand or unit's place.

*Note.*—If the square root of a whole number and decimal is required, point the whole numbers as before, and then commence at the decimal point, and count periods of two figures each towards the right; observing, if there is only one figure at the last, to place a cipher to its right, to make an even period. When a decimal only is given, separate the periods in the same way.

2. Find the greatest root of the first left-hand period, and place it to the right of the given sum, and its square under said period, and take their difference.
3. Bring down the next period, and set it to the right of the remainder, as in long division, for a dividend.
4. After bringing down the period, double the ascertained root, and place it to the left of the remainder, for a divisor.

5. Try how often the divisor is contained in the dividend, omitting the last figure, and place the result to the right of the ascertained root, and to the right of the number produced by doubling the ascertained root.

6. Multiply as in long division, and proceed with the operation until all the periods have been brought down.

*Note.*—When the square root of a fraction is required, extract the square root of the numerator, for a new numerator, and square root of the denominator, for a new denominator. If there be a remainder, either to the numerator or denominator, reduce the fraction to a decimal, and extract the square root.

*Questions.*

When the square root of any given number is required, how do you prepare the given sum?

What is to be noted, when whole numbers and decimals, and decimals only, are given?

After separating the given number into periods of two figures, what is to be done?

After having found the greatest root of the first left-hand period, and placed it to the right of the given sum, and its square under the first period, and taken their difference, what is to be done?

When you have brought down the next period, and placed it to the right of the remainder for a dividend, how do you proceed?

When you have doubled the ascertained root, and placed it to the right of the divisor, what is to be done?

When you have found how often double the ascertained root is contained in the dividend, with one figure omitted, what is next to be done, and how do you proceed till the operation is completed?

What is to be noted, when the square root of a vulgar fraction is required?

*Examples.*

1. What is the square root of 6.9169?

6.9169(2.63 *Ans.*

4

46)291

276

523)1569

1569

2. What is the square root of 39375655?
- Ans.*
- 6275.+

3. What is the square root of 1486.17901?

*Ans.* 38.55.+

4. What is the square root of 96385163?
- Ans.*
- 9817.+

5. What is the square root of .000132496?

*Ans.* .01151.+

6. What is the square root of 18.362147?

*Ans.* 4.285.+

7. What is the square root of
- $24\frac{55}{80}$
- ?

*Ans.* 4.

8. What is the square root of
- $1\frac{388}{800}$
- ?

*Ans.* 1.

9. What is the square root of
- $3\frac{20}{80}$
- ?

*Ans.* 1.8.

10. What is the square root of
- $50\frac{49}{100}$
- ?

*Ans.* 7.

11. What is the square root of
- $30\frac{25}{100}$
- ?

*Ans.* 5.

12. An employer paid 1296 dollars to a number of men, and each man received as many dollars as there were men how many men were there?

*Ans.* 36 men.

13. Supposing a polygonal tower had on each side an equal number of windows, and that the whole number was 169; the number of windows in each side, being equal to the number of sides, it is required to find how many windows were in each side?

*Ans.* 13.

14. A certain square piece of land contains 3097600 square yards: the length of one of its sides is required.

*Ans.* 1 mile.*Note.*—The square of the longest side of the right-angled triangle is equal to the sum of the squares of the other two sides;

and consequently the difference of the square of the longest, and either of the others, is the square of the remaining one.

15. If the height of a fort be 15 feet, and surrounded by a ditch 24 feet wide, what must be the length of a ladder to reach from the outside of the ditch to the top of the fort?

*Ans.* 28.3+ feet.

16. What is the height of a castle, when a line 212 feet long will just reach from the top of the castle to the opposite bank of a river, known to be 20 yards broad?

*Ans.* 203.332+ feet.

### CUBE ROOT.

When the cube root of any number is required.

1. Prepare the given number, by separating it into periods of three figures each from the units' place.

*Note.*—When whole numbers and decimals, or decimals only, are given, the same observation is to be made, as to the manner of separating the figures into periods, as in the square root.

2. Find the greatest root contained in the left-hand period; place it to the right of the given number, and its cube under the first left-hand period, and take their difference; bring down the next period, and place it to the right of said difference for a dividend.

3. Square the root, and multiply the square by 3, for a defective divisor.

4. Try how often the defective divisor is contained in the dividend, omitting the two right-hand figures, and place the number of times it is contained to the right of the ascertained root, and its square to the right of the defective divisor, supplying the place of tens with a cipher, if the square be less than 10.

5. Multiply the last figure by all the figures of the root previously ascertained, and multiply that product by 30; then add the product to the divisor to complete it.

Multiply and subtract as in long division, and bring

down the next period for a new dividend continually, until all the periods have been brought down.

*Note.*—When the cube root of a vulgar fraction is required, reduce it to its lowest terms, and extract the cube root of the numerator for a new numerator, and the cube root of the denominator for a new denominator; when the numerator and denominator, or both, have remainders, reduce the fraction to a decimal, and extract the cube root.

2. When a mixed number is given, reduce the fraction to a decimal, and extract the cube root.

### Questions.

How do you prepare a given sum for the extraction of the cube root?

What is to be noted, when a whole number and decimal, or decimal only, is given?

What is next to be done, after dividing the given number into periods of three figures?

When you have found the greatest root contained in the left-hand period, and placed its cube under the first period, what is to be done next?

How do you proceed, after having squared the ascertained root, and multiplied it by 3?

When you have tried how often the defective divisor is contained in the dividend, omitting the left-hand period, &c., what is to be done next?

When you have multiplied the last figure by all the figures of the ascertained root, and by 30, what is next to be done?

When the cube root of a vulgar fraction is required, how do you find it?

When the cube root of a mixed number is required, how do you find it?

*Examples.*

1. What is the cube root of 3796416?

3796416(156 *Ans.*  
1

Defective div. and square of 5, 325)2796  
+ 150=complete divisor, 475 3275

Defective div. and square of 6, 67536)421416  
+ 2700=complete divisor, 70236 421416

2. What is the cube root of 7532641? *Ans.* 196.02.+  
3. What is the cube root of 12.1138475? *Ans.* 2.296.+  
4. What is the cube root of 5382674? *Ans.* 175.2.+  
5. What is the cube root of .37862135? *Ans.* .723.+  
6. What is the cube root of 46.295363543? *Ans.* 3.590.+  
7. What is the cube root of  $\frac{209}{16384}$ ? *Ans.* .585.+  
8. What is the cube root of  $\frac{36288}{343}$ ? *Ans.* 3.32.+

ALLIGATION.

ALLIGATION is a rule which enables us to resolve questions concerning the mixture of several simples into one compound quantity.

*Case 1.*

When the quantity and rates of the simples are given, to find the rate of a mixture compounded of these simples.

*Rule.*

1. Find the value of each quantity according to their respective costs.
2. As the whole of the quantities  
Is to one of its parts;  
So is the total amount of their value  
To the value of one of its parts.

*Case 2.*

When the prices of several simples are given to find how much of each, at their respective rates, will be required to make a mixture at any proposed price.

*Rule.*

1. Place all the rates of the simples under each other, and link each rate which is less than the mean rate, with one or more that is greater.

2. Take the difference between each rate, and the mean price placed opposite the respective rate with which it is linked, which will be the quantity required.

*Note.*—If all the given prices are greater or less than the mean price, they must be linked to a cipher. Different modes of linking produce different answers.

*Case 3.*

When the prices of all the simples, the quantity of one of them, and the mean price of the whole mixture, are given to find the quantities of the rest.

*Rule.*

1. Place the mean rate and the several prices; link them, and take their differences, as in the preceding case.

2. As the difference of the same name with the quantity given,

Is to the differences respectively,

So is the given quantity

To the several required quantities.

*Case 4.*

When the prices of the several simples, the quantity to be compounded, and the mean price, are given to find the quantity of each simple.

*Rule.*

1. Link the several prices, and take their differences, as before.

2. As the sum of the differences  
Is to the difference opposite each price,  
So is the quantity to be compounded  
To the quantity required.

*Questions.*

What is Alligation?

When the quantities and the rates of the simples are given to find the rate of a mixture compounded of these simples, how do you work?

By what rule do you work, when the price of several simples is given to find how much of each, at their respective rates, will be required to make a mixture at any proposed price?

How do you proceed, when the price of all the simples, the quantity of one of them, and the mean price of the whole, are given to find the quantities of the rest?

How do you proceed, when the prices of the several simples, the quantity to be compounded, and the mean price, are given to find the quantity of each simple?

*Case 1.*

1. If a person have 4 lb. of tea, at 90 cents per lb., 8 lb. at 75 cents, and 6 lb. at 110 cents, to be mixed together, what will a pound of the mixture be worth?

<i>lb.</i>	<i>cts.</i>	<i>cts.</i>
4 at	90	= 360
8 at	75	= 600
6 at	110	= 660

18                      1620

As 18 : 1 :: 1620 : 90cts. *Ans.*

2. A grocer has 2 cwt. of coffee, at 25 dollars per cwt., 4 cwt. at 20 dollars 50 cents per cwt., and 7 cwt. at 18 dollars 62½ cents per cwt., which he will mix together: what will 1 cwt. of this mixture be worth?

*Ans.* \$20 18½cts.

## Case 2.

1. What quantity of sugar, at 11cts. per lb., at 6cts. per lb., and at 8cts. per lb., will make a mixture worth 7cts. per lb.? *Ans.* 1lb. at 11cts., 1lb. at 8cts., and 5lb. at 6cts.

$$\text{Mean rate } 7 \left\{ \begin{array}{l} 6 \\ 8 \\ 11 \end{array} \right. \begin{array}{l} 1+4=5 \text{ at } 6 \\ 1 \text{ at } 8 \\ 1 \text{ at } 11 \end{array}$$

2. How much wheat, at 110 cents per bushel, rye, at 86 cents per bushel, oats, at 34 cents per bushel, and barley, at 42 cents per bushel, will it take to make a composition worth 50 cents per bushel? *Ans.* 8bu. at 110cts., 16bu. at 86cts., 60bu. at 42cts., 36bu. at 34cts.

## Case 3.

1. What quantity of coffee, at 20 cents, and at 16 cents, per lb., must be mixed with 35 lb. at 14 cents, to make a mixture worth 18 cents per lb.?

$$\text{Mean rate } 18 \left\{ \begin{array}{l} 14 \\ 16 \\ 20 \end{array} \right. \begin{array}{l} 2 \text{ Then as } 2 : 35 :: 2 : 35 \text{ at } 16 \\ 2 \quad 2 : 35 :: 6 : 105 \text{ at } 20 \\ 4+2=6 \end{array}$$

2. How much tea, at 86 cents, at 94 cents, and at 105 cents per lb. ought to be mixed with 6 lb. at 75 cents per lb., for a mixture, to sell at 92 cents per lb.?

*Ans.* 18lb. at 105cts., 51lb. at 94cts., 39lb. at 86cts.

## Case 4.

1. A grocer has 3 sorts of sugar, viz. 10cts., 11cts., and 8cts. per lb., and he would have a composition of 40 lb. worth 9cts. per lb.: how much of each sort must he take?

$$\text{Mean rate } 9 \left\{ \begin{array}{l} 8 \\ 10 \\ 11 \end{array} \right. \begin{array}{l} 1+2=3 \\ 1 \quad 1 \\ 1 \quad 1 \end{array}$$

Sum of differences 5

$$\text{Ans. } \left\{ \begin{array}{l} 5 : 3 :: 40 : 24 \text{ at } 8 \\ 5 : 1 :: 40 : 8 \text{ at } 10 \\ 5 : 1 :: 40 : 8 \text{ at } 11 \end{array} \right.$$

2. A vintner has wine at 130 cents, at 160 cents, and at 180 cents per gallon; and he would have 32 gallons worth 145 cents per gallon: I demand how much of each sort he must have?

*Ans.* 20gal. at 130cts., 6gal. at 160cts., and 6gal. at 180cts.

## ARITHMETICAL PROGRESSION.

ARITHMETICAL PROGRESSION is a series of numbers, which increase or decrease by a continual addition or subtraction of the same numbers; as, 1, 2, 3, 4, 5, 6; 1, 3, 5, 7, 9, 11; 6, 5, 4, 3, 2, 1; 11, 9, 7, 5, 3, 1.

There are five things to be particularly attended to in Arithmetical Progression; the first term, the last term, the number of terms, the common difference, and the sum of all the terms.

### *Case 1.*

The first term, common difference, and number of terms, being given, to find the last term, and sum of all the terms.

### *Rule.*

1. Multiply the number of terms, less 1, by the common difference, and to that product add the first term; the sum is the last term.

2. Add the first and last terms together, and multiply the sum by the number of terms; and half the product will be the sum of all the terms.

### *Case 2.*

When the first and last terms (or two extremes,) are given to find the common difference.

### *Rule.*

Divide the difference of the extremes by the number of terms, less 1; the quotient will be the common difference.

### *Questions.*

What is Arithmetical Progression?

Name the five things which should be particularly attended to in Arithmetical Progression.

By what rule do you work, when the first term, common difference, and number of terms, are given to find the last term, and sum of all the terms?

By what rule do you work, when the first and last terms are given to find the common difference?

*Examples.*

1. What is the last term, and the sum of all the terms, of an Arithmetical Progression, whose first term is 1, the common difference 2, and number of terms 19?

$$19 - 1 = 18$$

$$1 + 37 = 38$$

$$\underline{2}$$

$$\underline{19}$$

$$\underline{36}$$

$$\underline{342}$$

$$+ 1$$

$$\underline{38}$$

The last term 37

$$\underline{2)722}$$

Sum of all the terms 361 *Ans.*

2. A person sold 40 yards of linen, at 2 cents for the first yard, 4 cents for the second, increasing 2 cents every yard: what did they amount to? *Ans.* \$16.40.

3. A man, on a journey, travels the first day 10 miles, the second 14 miles, increasing 4 miles every day: how many miles did he travel the 10th day, and how many miles did he travel in all?

*Ans.* 46 miles, 10th day; travelled in all, 230 miles.

4. A butcher bought 75 sheep, and gave 6 cents for the first, 8 for the second, &c.: what did he give for the last, and what did the whole number cost him?

*Ans.* For the last, \$1.54; the whole, \$60.00.

*Case 2.*

1. If the ages of 12 persons are equally different, the youngest is 18 years, and the eldest 40, what is the common difference of their ages?

$$\underline{40}$$

$$\underline{18}$$

$$12 - 1 = 11)22(2 \text{ common difference.}$$

$$\underline{22}$$

2. When a debt is paid at 8 different payments, in Arithmetical Progression, the first payment to be 21 dol-

lars, the last 175 dollars: what is the common difference, and what each payment, and what was the whole debt?

*Ans.* Common difference, \$22; 2d payment, \$43, 3d payment, \$65, &c.; whole sum, \$784.

3. A man received charity from 10 different persons; the first gave him 4 cents, the last 49 cents, in Arithmetical Progression: what was the common difference, and what did the man receive?

*Ans.* Received, \$2.65; common difference, 5cts.



## GEOMETRICAL PROGRESSION.

GEOMETRICAL PROGRESSION is the increase of a series of numbers by a common multiplier, or decrease by a common divisor; as, 2, 4, 8, 16, 32; 32, 16, 8, 4, 2.

The ratio is the number by which the series increases or decreases.

To find the last term, and sum of the series.

### *Rule.*

1. Raise the ratio to the power whose index is one less than the number of terms given.

2. Multiply the product by the first term, and that product will be the last term.

3. Multiply the last term by the ratio; from the product subtract the first term, and divide the remainder by the ratio, less 1, for the sum of the series.

### *Questions.*

What is Geometrical Progression?

What is the ratio?

By what rule do you proceed to find the last term, and sum of all the series?

### *Examples.*

1 If I buy 16 cords of wood, and agree to pay 2 cents for the first, 4 cents for the second, 8 for the third, &c., doubling the price to the last, what will it cost me?

**160 COMPOUND INTEREST BY DECIMALS.**

Power, 1.	2.	3.	4.	Ratio, 2	4	8	16
						16	
						96	
						16	
						256	8th power.
						16	4th power.
						1536	
						256	
						4096	12th power.
						8	3d power.
						32768	15th power.
						2	1st term.
						65536	last term.
						2	ratio.
						131072	
						2	1st term.

**Ratio 2—1=1)131070**

**Sum of series \$1310.70 Ans.**

2. A person dying left 8 children, to whom he bequeathed in the following manner; viz. the youngest child to have £5, the next youngest £15, and so on, every child to exceed the next younger in triple proportion: what will be the share of the eldest, and what the whole sum left? *Ans.* Share of eldest son, £10935; whole sum left, £16400.

3. A person, at the birth of his son, deposited in bank 1 cent towards his portion, promising to double it at the return of every birthday, until he was 21 years of age: what was his portion? *Ans.* \$20971 51cts.



**COMPOUND INTEREST BY DECIMALS.**

**THE** ratio in Compound Interest is the amount of 1 dollar or pound for 1 year, which is found as follows:

**As 100 : 1 :: 106 : 1.06**

*Note 1.*—The 4th root of the ratio will be the quarterly amount; the square root, the half-yearly amount, and the product arising from the half-yearly and quarter-yearly multiplied together, the three-quarter-yearly amount; as follows:

Thus:  $\sqrt[4]{1.06} = 1.014674$  quarterly amount. And  $\sqrt[2]{1.06} = 1.029536$  half-yearly amount. Then,  $1.014674 \times 1.029536 = 1.044671$ , amount for 3 qrs. of a year, at 6 per cent

*Note 2.*—The 4th root is found by extracting the square root of the square root.

The ratio involved to the power whose index is the time, is the amount of 1 dollar or pound for that time; as, a square for 2 years, a cube for 3 years, &c.

$1.06 \times 1.06 \times 1.06 = 1.1910160$ , amount of 1 pound or dollar for 3 years, at 6 per cent.

When the ratio is to be involved to years and quarters, the power for the years must be multiplied by the quarterly amount. Thus:  $1.1910160 \times 1.014674 = 1.2184929$ , amount for  $3\frac{1}{4}$  years at 6 per cent.

The power of 1 dollar or pound may also be obtained for months and days, nearly, by adding the monthly simple interest of 1 pound or dollar, or proper parts thereof, to the amount of the quarter next preceding the given time for what that time exceeds the said quarter, as follows:

Amt. for  $\frac{1}{4}$  year. 1.029563 for  $4\frac{3}{4}$  years 1.311873  
Int. of \$1, for 1 mo. .005000 for 1 month .005000  
 $\frac{1}{4}$  for 5 days .000833  $\frac{1}{4}$  for 5 days .000833

for 7 mo. 5 days 1.034396 Amt. for  $4\frac{1}{2}$  y. 10m. 5d. 1.324706

TABLE I.

Amount of 1l. or dollar for a year, and for quarters, at Compound Interest.

Rate per cent.	Ratio.	For 3 quarters.	For 2 quarters.	For 1 quarter.	Simple Interest of 1l. for 1 month.
3	1.03	1.022416	1.014889	1.007417	.002500
3 $\frac{1}{2}$	1.035	1.026173	1.017349	1.008637	.002917
4	1.04	1.029852	1.019804	1.009853	.003333
4 $\frac{1}{2}$	1.045	1.033563	1.022252	1.011065	.003750
5	1.05	1.037270	1.024695	1.012272	.004167
5 $\frac{1}{2}$	1.055	1.040973	1.027132	1.013475	.004583
6	1.06	1.044671	1.029536	1.014674	.005000
6 $\frac{1}{2}$	1.065	1.048364	1.031988	1.015868	.005417
7	1.07	1.052053	1.034408	1.017058	.005833

TABLE II.

Showing the amount of £1 or \$1, from 1 year to 46.

yr.	3½ per cent.	4 per cent.	4½ per cent.	5 per cent.	5½ per cent.	6 per cent.
1	1.0350000	1.0400000	1.0450000	1.0500000	1.0550000	1.0600000
2	1.0712250	1.0816000	1.0920250	1.0925000	1.1130250	1.1236000
3	1.1087178	1.1238640	1.1411661	1.1576250	1.1742413	1.1910160
4	1.1475230	1.1696585	1.1925186	1.2155062	1.2389246	1.2624769
5	1.1876963	1.2166529	1.2461819	1.2762815	1.3069598	1.3312256
6	1.2292553	1.2653190	1.3039601	1.3400856	1.3768496	1.4185191
7	1.2722792	1.3159317	1.3606618	1.4071004	1.4546789	1.5036302
8	1.3168003	1.3685690	1.4221006	1.4774554	1.5346662	1.5939480
9	1.3621973	1.4233118	1.4800651	1.5513262	1.6190039	1.6894789
10	1.4105087	1.4802442	1.5522694	1.6286946	1.7061440	1.7902476
11	1.4596637	1.5394540	1.6228530	1.7103393	1.8020019	1.8982985
12	1.5110686	1.6010322	1.6959814	1.7958563	1.9012069	2.0121964
13	1.5650500	1.6650735	1.7721961	1.8856491	2.0057732	2.1324222
14	1.6186945	1.7316764	1.8519449	1.9799316	2.1160907	2.2696039
15	1.6753488	1.8009435	1.9362224	2.0789281	2.2324756	2.3965581
16	1.7339600	1.8728619	2.0222701	2.1828745	2.3552617	2.5403517
17	1.7946755	1.9479005	2.1133768	2.2920183	2.4849011	2.6927727
18	1.8574892	2.0258161	2.2084787	2.4066192	2.6214652	2.8543301
19	1.9225013	2.1068491	2.3078603	2.5269502	2.7656458	3.0255995
20	1.9897888	2.1911231	2.4117140	2.6532977	2.9177563	3.2071735
21	2.0594314	2.2787680	2.5209211	2.7859625	3.0782329	3.3995636
22	2.1315115	2.3699187	2.6336520	2.9252607	3.2475357	3.6035374
23	2.2061144	2.4647155	2.7521663	3.0715237	3.4261502	3.8097496
24	2.2833284	2.5633041	2.8760138	3.2250999	3.6145825	4.0486346
25	2.3632449	2.6668363	2.0054344	3.3863549	3.8133910	4.2916707
26	2.4459985	2.7724697	3.1406790	3.5556796	4.0231279	4.5492889
27	2.5315671	2.8833685	3.2920095	3.7334563	4.2443999	4.8223459
28	2.6201719	2.9987033	3.4296999	3.9231291	4.4778419	5.1116867
29	2.7118779	3.1188514	3.5840364	4.1161356	4.7241212	5.4183870
30	2.8067937	3.2433975	3.7453181	4.3219423	4.9839469	5.7434919
31	2.9050314	3.3731334	3.9138574	4.5380304	5.2580671	6.0891007
32	3.0067075	3.5060587	4.0899810	4.7649414	5.5472608	6.4533987
33	3.1119423	3.6424831	4.2740361	5.0031685	5.8523200	6.8405899
34	3.2206903	3.7943163	4.4683015	5.2533479	6.1742398	7.2510233
35	3.3335304	3.9640869	4.6673478	5.5160152	6.5138230	7.6899698
36	3.4502661	4.1030325	4.8773784	5.7918101	6.8720632	8.1478220
37	3.5710254	4.2680909	5.0968604	6.0814069	7.2500478	8.6306071
38	3.6960113	4.4388134	5.3262192	6.3854772	7.6489004	9.1345523
39	3.8253717	4.6163659	5.5658990	6.7047511	8.0694844	9.7035074
40	3.9592597	4.8010906	5.8163643	7.0399887	8.5133060	10.2667168
41	4.0978337	4.9930614	6.0781009	7.3919661	8.9815378	10.9028608
42	4.2412579	5.1927838	6.3514246	7.7615871	9.4752224	11.5570325
43	4.3897020	5.4004952	6.6375522	8.1496869	9.9906761	12.2505447
44	4.5433415	5.6165150	6.9302421	8.5571502	10.5464935	12.9854817
45	4.7023585	5.8411756	7.2483730	8.9850077	11.1265504	13.7646107
46	4.8669411	6.0748236	7.5745497	9.4342581	11.7385217	14.5904873

*Questions.*

What is the ratio in compound interest, and how is it obtained?

What is to be noticed, respecting three-quarterly, half-yearly, and quarterly amounts?

What is the amount of a dollar or pound for any given time?

What must be done, when the ratio is to be involved to years and quarters?

How may the power of a dollar or pound be obtained for years and days?

## TABLES III. and IV.

*Case 1.*

The principal, time, and rate, given to find the amount.

*Rule.*

Multiply the principal by the ratio involved to the time, which, for convenience, may be taken from Table II., and the product will be the amount; from which subtract the principal for the compound interest.

*Case 2.*

The amount, time, and rate per cent., given, to find the principal.

*Rule.*

Divide the amount by the ratio involved to the time.

*Questions.*

By what rule do you work in compound interest by decimals?

When the principal, time, and rate per cent., are given, to find the amount?

How do you proceed, when the amount, time, and rate per cent., are given, to find the principal?

# TABLES TO FACILITATE THE CALCULATION OF ANNUITIES.

TABLE III.

Showing the amount of £1 annuity.

yr.	4 per cent.	4½ per cent.	5 per cent.	5½ per cent.	6 per cent.	yr.
1	1.	1.	1.	1.	1.	1
2	2.04	2.045	2.05	2.053	2.06	2
3	3.1216	3.137025	3.1525	3.168285	3.1836	3
4	4.246464	4.278191	4.310125	4.342365	4.374602	4
5	5.416322	5.470710	5.525631	5.581091	5.637053	5
6	6.632975	6.716592	6.801913	6.889051	6.975318	6
7	7.896294	8.019153	8.142006	8.266894	8.393837	7
8	9.214226	9.360014	9.540109	9.721373	9.897468	8
9	10.582795	10.802114	11.026564	11.256269	11.491316	9
10	12.006107	12.269210	12.577892	12.875354	13.180795	10
11	13.486351	13.841179	14.206787	14.583498	14.971643	11
12	15.025405	15.464032	15.917126	16.385590	16.869942	12
13	16.626638	17.159013	17.712983	18.286798	18.862138	13
14	18.291911	18.932109	19.598632	20.292572	21.015066	14
15	20.023598	20.794654	21.578563	22.406663	23.275971	15
16	21.824531	22.719637	23.657492	24.641140	25.072528	16
17	23.697512	24.741707	25.840366	26.996402	26.912881	17
18	25.645413	26.855084	28.132385	29.481905	30.903653	18
19	27.671229	29.063562	30.539004	32.102671	33.759993	19
20	29.778078	31.371423	33.065954	34.868318	36.785392	20
21	31.960209	33.783137	35.719252	37.786075	39.992798	21
22	34.247970	36.833378	38.505214	40.864309	43.398291	22
23	36.617688	39.937030	41.430475	44.111846	46.995228	23
24	39.082604	41.689198	44.501909	47.537998	50.815578	24
25	41.645908	44.565210	47.727099	51.152568	54.864513	25
26	44.311745	47.570645	51.113454	54.965979	59.156363	26
27	47.084214	50.711394	54.069126	58.969109	63.766766	27
28	49.967582	53.993332	58.402583	63.233510	68.525117	28
29	52.966266	57.423033	62.322712	67.711353	73.539798	29
30	56.084938	61.007069	66.435947	72.435478	79.058186	30
31	59.328335	64.752398	70.760790	77.419429	84.901677	31
32	62.701469	68.666945	75.298829	82.677498	90.890779	32
33	66.209527	72.756226	80.063771	88.224760	97.343165	33
34	69.857904	77.050256	85.066939	94.077122	104.183754	34
35	73.652225	81.496618	90.326307	100.251363	111.434799	35
36	77.596314	86.163966	95.836323	106.765488	119.190667	36
37	81.702946	91.041244	101.622139	113.637374	127.568118	37
38	85.970336	96.138905	107.709546	120.897324	135.904906	38
39	90.400150	101.464494	114.095923	128.536137	145.039458	39
40	95.025516	107.030329	120.729774	136.605146	154.761906	40

TABLE IV.

*Showing the present worth of £1 annuity, for any number of years, from 1 to 40.*

yr.	4 per cent.	4½ per cent.	5 per cent.	5½ per cent.	6 per cent.	yr.
1	0.96154	0.95694	0.95231	0.94768	0.94339	1
2	1.86609	1.87367	1.85941	1.84632	1.83339	2
3	2.77509	2.74876	2.72325	2.69793	2.67301	3
4	3.62969	3.58752	3.54595	3.50514	3.46510	4
5	4.45182	4.38007	4.32968	4.27028	4.21232	5
6	5.24214	5.15787	5.07569	4.99533	4.91732	6
7	6.00205	5.89270	5.78337	5.68297	5.58238	7
8	6.73274	6.59589	6.46321	6.33457	6.20979	8
9	7.43533	7.26879	7.10782	6.95220	6.80109	9
10	8.11089	7.91272	7.72173	7.53762	7.36008	10
11	8.76048	8.52892	8.30640	8.09254	7.88687	11
12	9.38500	9.11858	8.86325	8.61852	8.38384	12
13	9.98565	9.68285	9.30357	9.11708	8.85268	13
14	10.56312	10.22282	9.89864	9.58965	9.29498	14
15	11.11839	10.73954	10.37965	10.03759	9.71225	15
16	11.65229	11.23401	10.83777	10.46216	9.10589	16
17	12.16567	11.70719	11.27407	10.80461	10.47796	17
18	12.65929	12.17999	11.68958	11.24607	10.82760	18
19	13.13394	12.59329	12.08539	11.60765	11.15811	19
20	13.59032	13.00793	12.46921	11.95034	11.46992	20
21	14.02916	13.40472	12.82115	12.27524	11.76407	21
22	14.45111	13.78442	13.16300	12.58817	12.04158	22
23	14.85684	14.14777	13.48857	12.87504	12.30138	23
24	15.24696	14.49548	13.79864	13.15170	12.55435	24
25	15.62208	14.82921	14.09394	13.41391	12.78335	25
26	15.98277	15.14661	14.37518	13.66250	13.00316	26
27	16.32960	15.45130	14.64303	13.89810	13.21053	27
28	16.66306	15.74287	14.89813	14.12142	13.40616	28
29	16.98371	16.02189	15.14107	14.33310	13.59072	29
30	17.29203	16.28969	15.37245	14.53375	13.76483	30
31	17.58849	16.54439	15.59281	14.72363	13.92908	31
32	17.87355	16.78889	15.80268	14.90420	14.08404	32
33	18.14764	17.02286	16.00255	15.07507	14.23023	33
34	18.41126	17.24676	16.19290	15.23703	14.36814	34
35	18.66461	17.46101	16.37414	15.39055	14.49825	35
36	18.90828	17.66604	16.54685	15.53607	14.62099	36
37	19.14258	17.86224	16.71129	15.67400	14.73678	37
38	19.36786	18.04999	16.86789	15.80474	14.84602	38
39	19.58448	18.22965	17.01704	15.92866	14.94907	39
40	19.79277	18.40158	17.15909	16.04612	15.04640	40

TABLE V.

Rate percent.	Half-yearly payments.	Quarterly payments.
3	1.007445	1.011181
3 $\frac{1}{2}$	1.008675	1.013031
4	1.009902	1.014877
4 $\frac{1}{2}$	1.011126	1.016720
5	1.012348	1.018559
5 $\frac{1}{2}$	1.013567	1.020395
6	1.014781	1.022257
6 $\frac{1}{2}$	1.015993	1.024055
7	1.017204	1.025880

The construction of this table is from an algebraic theorem, given by the learned A. De Moivre, in his treatise of annuities on lives; which may be in words, thus:

For half-yearly payments, take a unit from the ratio, and from the square root of the ratio; half the quotient of the first remainder, divided by the latter, will be the tabular number.

For quarterly payments, use the 4th root, as above, and take one quarter of the quotient.

## ANNUITIES AT COMPOUND INTEREST.

### Case 1.

The annuity, time, and rate of interest, given, to find the amount.

#### Rule.

Multiply the number under the rate, and opposite the time, in Table III., by the annuity; and the product will be the amount for yearly payments.

*Note.*—When the payments are to be made half-yearly or quarterly, the amount for the given time, found as above, multiplied by the proper number in Table V., will be the true amount.

### Case 2.

The annuity, time, and rate, given, to find the present worth.

#### Rule.

Multiply the number under the rate, and opposite the time, in Table IV., by the annuity; the product will be the present worth for yearly payments.

*Note.*—When the payments are to be made half-yearly or quarterly, the present worth so found must be multiplied by the proper number in Table V.

*Questions.*

What are annuities at compound interest?

When the annuity, time, and rate of interest, are given, by what rule do you find the amount?

What is to be noticed, when the payments are half-yearly or quarterly?

When the annuity, time, and rate, are given, to find the present worth, how do you proceed?

What is to be noticed, when the payments are half-yearly or quarterly?

**ANNUITIES IN REVERSION.**

Sums of money which are payable yearly for a limited period, but which do not commence till after the expiration of a given period, are called annuities in reversion.

The annuity, time of reversion, time of continuance, and rate, given, to find the present worth of the reversion.

*Rule.*

Take two numbers under the given rate in Table IV., that opposite the sum of the two given times; and the number opposite the time when the annuity is to commence, or time of reversion, and multiply their difference by the annuity for the present worth.

*Note.*—When the payments are to be half-yearly or quarterly, use Table V., as before.

*Questions.*

What are annuities in reversion?

When the annuity, time of reversion, time of continuance, and rate, are given, to find the present worth, by what rule do you work?

What is to be noticed, when the payments are half-yearly or quarterly?

## PERPETUITIES AT COMPOUND INTEREST.

Annuities which continue for ever, are called Perpetuities.

The annuity and rate given, to find the present worth.

*Rule.*

Divide the annuity by the ratio, less 1, for the present worth.

*Note.*—Table V. must be used as in temporary annuities, when the payments are half-yearly or quarterly.

*Questions.*

What name is given to annuities which continue for ever?

By what rule do you proceed, when the annuity and rate are given to find the present worth?

What is to be noted, when the payments are half-yearly or quarterly?

## COMPOUND INTEREST BY DECIMALS.

*Examples.*

1. What is the interest and amount of £400, for 3 years, at 4 per cent?

$$1.04 \times 1.04 \times 1.04 = 1.124864$$

400

---

449.945600 amount.

400

---

Ans. 49.9456 interest.

2. What is the amount and interest of £750, at 5 per cent. per annum, for 4 years and 6 months?

Ans. Amount, £934 2s. 10d.; interest, £184 2s. 10d.

*Case 2.*

1. What principal, put to interest, will amount to £695 13s. 9d., in 5 years, at 5 per cent.? Ans. £545 1s. 9d. +

2. What principal must be put to interest, to amount to £260 5s. 3d., at 6 per cent. per annum, for 3 years?

*Ans.* £218 10s. 5d.

### ANNUITIES AT COMPOUND INTEREST.

#### Case 1.

1. What is the amount of an annuity of 180 dollars, for 9 years, at 5 per cent.?

11.026564

180

---

882125120

11026564

---

\$1984.781520 *Ans.*

2. What will an annuity of \$200 amount to in 5 years, to be paid by half-yearly payments, at 6 per cent. per annum?

*Ans.* \$1144 08cts. 2m.+

#### Case 2.

1. What is the present worth of £50 per annum, for 6 years, at 4 per cent.?

5.24214

50

---

£262.10700 *Ans.*

2. What is the present worth of 70 dollars a year, for 5 years, payable yearly, half-yearly, and quarterly, at 6 per cent. per annum?

*Ans.* { Yearly, \$294 86cts. 5m.+  
 { Half-yearly, \$299 22cts. 3m.+  
 { Quarterly, \$301 42cts. 8m.+

### ANNUITIES IN REVERSION.

1. The reversion of a freehold estate of £60 per annum, for 4 years, to commence 2 years hence: what is the present worth, allowing 4 per cent. for present payment?

## COMBINATION.

5.24214

1.88609

---

3.35605

60

---

£201.36300 *Ans.*

2. What is the present worth of a reversion of a lease for \$120 per annum, to continue 9 years, but not to commence till the end of 4 years, at 4 per cent., to the purchaser?

*Ans.* \$762 69cts. 1m.+

## PERPETUITIES AT COMPOUND INTEREST.

1. What is the present worth of an annuity of £156 per annum, to continue for ever, allowing 5 per cent. to the purchaser?

 $1.05 - 1 = .05$  156.00

---

\$3000 *Ans.*

2. What is an estate of 260 dollars per annum, to continue for ever, worth in present money, allowing 6 per cent. to the purchaser?

*Ans.* \$4333 33cts. 3m.+

## COMBINATION.

COMBINATION is used to show how many different ways a less number of things can be combined out of a greater; as, out of the figures 1, 2, 3, the three combinations, 12, 13, and 23, may be formed.

*Rule.*

1. Take a series, proceeding from and increasing by a unit, up to the number to be combined.
2. Take another series, of as many places, decreasing by unity from the number out of which the combinations are to be made.
3. Multiply the first continually for a divisor, and the latter for a dividend; the quotient will be the answer.

*Questions.*

What is Combination?

By what rule do you work questions in Combination?

*Examples.*

1. How many combinations of 3 persons in 6?

$$6 \times 5 \times 4$$

$$\frac{\quad}{1 \times 2 \times 3} = 20 \text{ Ans.}$$

2. How many combinations of 10 figures may be made out of 20?

*Ans.* 184756.

*Note.*—The operation of a question may be contracted, by dividing the numbers of the increasing series into those of the decreasing, until the former be entirely cancelled. The continued product of the undivided numbers of the latter, and the quotients, will be the number of combinations; thus:

$$\cancel{20} \times 19. \cancel{18} \times 17. \cancel{16} \times \cancel{15} \times \cancel{14} \times 13. \cancel{12} \times 11.$$

$$\cancel{2} \times \cancel{2} \times \cancel{2} \times \cancel{2} \times \cancel{2} \times \cancel{2} \times \cancel{2} \times \cancel{2} \times \cancel{2} \times \cancel{2}$$

$$1. \times 2. \times 3. \times 4. \times 5. \times 6. \times 7. \times 8. \times 9. \times 10.$$

$$19 \times 2 \times 17 \times 13 \times 2 \times 11 = 184756$$



## PERMUTATION.

PERMUTATION is used to find how many different ways a given number of things may be varied in succession; as, 123, 132, 213, 231, 312, 321, are six different permutations of three figures.

*Rule.*

Multiply all the numbers continually in succession, from one to the given number inclusive; the product will be the number of variations.

*Questions.*

What is Permutation?

What is the rule for finding the number of variations in any given number?

*Examples.*

1. In how many different positions can 7 men place themselves round a table?

$$1 \times 2 \times 3 \times 4 \times 5 \times 6 \times 7 = 5040. \text{ Ans.}$$

2. In what time will a person make all the changes that the 12 first letters of the alphabet admit of; allowing 15 seconds for each change?

*Ans.* 227 years 248da. 6h.

## DUODECIMALS.

DUODECIMALS are parts of a foot, the denominations of which increase continually by 12.

*The denominations are,*

12 Fourths'''	make	1 Third''.
12 Thirds	—	1 Second".
12 Seconds	—	1 Inch, In.
12 Inches	—	1 Foot, Ft.

*Questions.*

What are Duodecimals?

What are the denominations of Duodecimals?

## ADDITION OF DUODECIMALS.

*Rule.*

Add as in Compound Addition, and carry 1 for every 12 to the next denomination.

*Question.*

How is addition of duodecimals performed?

*Examples.*

<i>Ft.</i>	<i>In.</i>	<i>"</i>	<i>"</i>	<i>'''</i>	<i>Ft.</i>	<i>In.</i>	<i>"</i>	<i>"</i>	<i>'''</i>
10	5	6	11	6	37	8	10	6	9
15	9	5	2	10	43	11	2	4	7
18	4	1	7	9	19	7	5	3	8
12	8	6	5	7	18	4	1	7	2

3. Three boards measure as follows: 16 Ft. 8 in., 14 Ft. 6 in., 17 Ft. 9 in. 2": how many feet do they contain?

*Ans.* 48 Ft. 11 in. 2".

## SUBTRACTION OF DUODECIMALS.

Perform the operation as in compound subtraction.

*Question.*

How are operations in subtraction of duodecimals performed?

*Examples.*

<i>Ft.</i>	<i>in.</i>	<i>"</i>	<i>"</i>	<i>'''</i>
38	8	4	7	5
15	11	6	9	3

<i>Ft.</i>	<i>in.</i>	<i>"</i>	<i>"</i>	<i>'''</i>
720	3	8	1	6
13	9	4	7	10

'3 If, from a room measuring 475*Ft.* 7*in.* 2", I partition off 81*Ft.* 2*in.* 5" 10" 6"', how long will the room still be?

*Ans.* 394*Ft.* 4*in.* 8" 1" 6"'''.

## MULTIPLICATION OF DUODECIMALS.

*Case 1.*

When the feet of the multiplier are not more than 12.

*Rule.*

1. Set the multiplier in such a manner, that the feet thereof may stand under the lowest denomination of the multiplicand; and, in multiplying, carry 1 for every 12 from one denomination to another; and place the result of the lowest denomination in the multiplicand, under its multiplier.

*Case 2.*

When the feet of the multiplier exceed 12.

*Rule.*

Multiply by the component parts, as in compound multiplication; and take parts for the inches, as in practice.

*Questions.*

By what rule do you work, in multiplication of duodecimals, when the feet in the multiplier do not exceed 12?

How do you proceed, when the feet of the multiplier exceed 12?

*Examples.*

1. Multiply 5 Ft. 6 in. by 2 Ft. 4 in.

Ft.	in.
5	6
2	4
<hr/>	
1	10 0
11	0
<hr/>	

Ft. 12 10 0 *Ans.*

2. Multiply 54 Ft. 10 in. by 5 Ft. 7 in.

*Ans.* 306 Ft. 1 in. 10'.

3. What are the contents of a door, measuring in length 6 Ft. 9 in. 3", and in width 3 Ft. 5 in.

*Ans.* 23 Ft. 1 in. 7" 3'''.*Case 2.*

1. Multiply 208 Ft. 8 in. 4", by 24 Ft. 3 in. 9".

in.	Ft.	in.	"
3 1/4	208	8	4
			6 × 4
			<hr/>
	1252	2	0
			4
			<hr/>
	5008	8	0
9" 1/4		52	2 1
		13	0 6 3
			<hr/>

5073 10 7 3 *Ans.*

2. A partition is 81 Ft. 10 in. 4" long, and 14 Ft. 7 in. 5" high: how many square feet does it contain?

*Ans.* 1196 Ft. 7 in. 9" 7''' 8'''.

3. How many square feet of roof will 1000 shingles cover, when the shingles are 2 Ft. 5 in. 7" 2''' in length, and 5 in. 3' 6''' 5''' in width?

*Ans.* 1088 Ft. 2 in. 8" 3''' 3''' +

## PROMISCUOUS EXAMPLES.

1. A. is 25 years old, B. 15 years older than A., and C. is 12 years older than B.: the ages of B. and C. are required. *Ans. B. 40 years, C. 52 years.*

2. A., B., and C. have \$220 50cts., and are desirous to share it in the proportion of A.  $\frac{1}{2}$ , B.  $\frac{1}{3}$ , and C. the rest; but B. is willing his share shall be divided equally between A. and C.: it is required, what will A., B., and C. receive individually, according to the first proportion; and what will be the shares of A. and C. each, after B.'s relinquishing his share?

*Ans. A. will receive \$44 10cts., B. \$36 75cts., C. \$139 65cts.; A. will receive, after B. relinquishes, \$62 47cts. 5m.; C. \$158 02cts. 5m.*

3. A person sells a piece of cloth at \$56 25cts., and thereby loses  $\frac{7}{8}$  per cent.: what was the first cost?

*Ans. \$60 81cts. +*

4. If A. travel by mail at the rate of 8 miles an hour, and when he is 50 miles on his way, B. start from the same place that A. did, and travel on horseback the same road at 10 miles an hour, how long and how far will B. travel to come up with A.? *Ans. 25 hours, and 250 miles.*

5. Bought a quantity of cloth for \$750,  $\frac{1}{8}$  of which I found to be inferior, which I had to sell at \$1 25cts. per yard, and by this I lost \$100: what must I sell the rest at per yard, that I shall lose nothing by the whole?

*Ans. \$3 15 $\frac{1}{2}$ cts.*

6. If 100 bricks lie two feet from each other, in a straight line, and a person be employed to gather them up, one by one, and place them on a pile, which is two feet from the first brick, how far will he have walked when he shall have placed the last brick on the pile?

*Ans. 3M. 4360ft.*

7. Three bricklayers, A., B., and C., can raise the walls of a house in 20 days; B., C., and D. in 24; C. D., and A. in 30; and A., B., and D. can do it in 36 days: in

what time can A., B., C., and D. do it together, and in what time can each do it by himself? *Ans.* 19 $\frac{1}{7}$  together;

A. 108 *days.*, B. 56 $\frac{1}{2}$  *da.*, C. 43 $\frac{1}{2}$  *da.*, D. 1080 *da.*

8. If I would exchange £1055 15*s.* for dollars, at 9*s.* a-piece, ducats at 11*s.* 4*d.* a-piece, and crowns at 12*s.* 2*d.* a-piece; and would have 6 dollars for 4 ducats, and 3 dollars for 4 crowns; how many of each sort must I have?

*Ans.* { Dollars, 644 $\frac{5}{8}$ .  
Ducats, 429 $\frac{3}{4}$ .  
Crowns, 853 $\frac{6}{7}$ .

9. A. and B. dissolve partnership, and equally divide their gain: A.'s share, which was \$332 50*cts.*, lay for 21 months; B.'s for 9 months only: the adventure of B. is required.

*Ans.* \$775 83 $\frac{1}{2}$  *cts.*

10. If 4 years should be added to a lease of 12 years yet to come, the advance rent being \$720 25*cts.* per annum, what should be paid down for the additional 4 years, discount being allowed at 5 per cent. per annum, compound interest?

*Ans.* \$1422 14*cts.* 8*m.*

11. A gate-keeper is to receive 6*cts.* for every wagon, 4*cts.* for every gig, 2*cts.* for every horseman, and 1*ct.* for every footman, that passes the gate: at the year's end, he found that 3150 gigs had passed; and that 7 gigs passed when 5 wagons did; and 4 horsemen passed when 6 footmen did; and 5 footmen passed when 3 gigs did: what number of wagons, horsemen, and footmen, passed; and how much did the gate-keeper receive?

*Ans.* { Gigs, 3150.  
Wagons, 2250.  
Footmen, 5250.  
Horsemen, 3500.  
Amount of toll, \$383 50*cts.*

12. If a water-hogshead holds 110*gal.*, and the pipe which fills the hogshead discharges 15*gal.* in 3 minutes, and the tap will discharge 20*gal.* in 5 minutes, and these were both left running one hour, how many gallons would the hogshead then contain; and if the tap was then stopped, in what time would the hogshead be filled?

*Ans.* 60*gal.*, and filled in 10*min.*

13. A. has 28cwt. of cotton, which cost him \$264: how must he rate it per pound to D., so that by taking his note, payable at 9 months, he may clear \$30, allowing interest at 6 per cent. per annum? *Ans. 9cts. 7m.*

14. A., B., and C., in company, had put in \$5762: A.'s money was in 5 months, B.'s 7, and C.'s 9 months: they gained \$780, which was so divided, that  $\frac{1}{3}$  of A.'s was  $\frac{1}{3}$  of B.'s, and  $\frac{1}{3}$  of B.'s was  $\frac{1}{3}$  of C.'s: but B., having received \$2087, absconded: what did each gain, and put in; and what did A. and C. gain or lose by B.'s misconduct?

*Ans.* { A's share of profit. \$260  
B's do. do. \$325  
C's do. do.. \$195  
A. and C. would gain \$697 39cts.

A. put in \$1405.36, B. \$2459.39, C. \$1897.25.

15. A. had 20 hogsheads of sugar, which he sold to B. at  $5\frac{1}{2}$  per cent. loss; who sold them to C. for \$20 75cts. clear; C. parted with them to D. for \$1000, and thereby cleared  $5\frac{1}{2}$  per cent.: what did the sugar cost A. per hogshead? *Ans. \$48 93cts. 5m.*

16. Suppose A. lets B. have a hogshead of sugar, of 10 cwt., worth \$7, for \$11 per cwt., one-third of which, he is to pay in cash; B. has paper, which cost \$4 50cts. per ream, which he gave A., for the rest of his sugar, at \$5 25cts.: which gained most by the bargain?

*Ans. A. gained most, by \$27 77cts. 8m.*

17. A father left his estate of \$1300 to his only son; but he being only 14 years of age, his guardian was to pay \$100 per annum for board, education, &c., and the surplus was to be put out to interest, for his benefit, at 6 per cent. compound interest: now, allowing no loss, what sum had his guardian to pay him when he was of age?

*Ans. \$1115 33cts. 5m.*

18. There are two columns, in the ruins of Persepolis, left standing upright; one is 64 feet above the plain, the other 50. Between these, in a right line, stands an ancient statue, the head whereof is 97 feet from the summit of the higher, and 86 feet from the top of the lower column, and the distance between the lower column

and the centre of the statue's base, is 76 feet; the distance between the top of the columns is required.

*Ans.* 157+ feet.

*Note.*—Sound, if not interrupted, will move at the rate of about 1150 feet in a second of time.

19. If I see the flash of a cannon, fired from a fort on the other side of a river, and hear the report 47 seconds afterwards, what distance was the fort from where I stood?

*Ans.* 54050 feet.

20. If a vessel, in time of distress, shall discharge a gun, in what time will the report be heard by another vessel, at a distance of 15 miles 7 furlongs from them?

*Ans.* 1 min. 12 $\frac{10}{11}$  sec.

21. Hiero, king of Sicily, ordered his jeweller to make a crown, containing 63 ounces of gold. The workman thought, that substituting a part silver was only a proper perquisite; which taking air, Archimedes was appointed to examine it, who, on putting it into a vessel of water, found it raised the fluid 8.2245 cubic inches; and having discovered that the inch of gold weighed 10.36 ounces, and that of silver but 5.85 ounces, he found what part of the king's gold had been changed. Repeat the process, and inform us what part of it was gold, and what silver.

*Ans.* { 28.8035+ oz. silver.  
34.1964+ oz. gold.

22. If a mess of 6 men receive for 3 rations 7 lb. of beef and 5 lb. of bread a day, the beef cost 5 $\frac{3}{4}$  cts. per pound, and the bread 6 cts. per pound now if the beef for a certain number of men cost \$34 50 cts., what will it cost for bread for them?

*Ans.* \$25 71 cts. 4 m.+

23. What number is that, to which, if  $\frac{1}{4}$  of  $\frac{1}{4}$  of  $\frac{2}{3}$  be added, the total will be 1?

*Ans.*  $\frac{119}{2519}$

24. What is the difference between the interest of \$1000 at 6 per cent. for 8 years, and the discount of the same sum at the same rate, and for the same time?

*Ans.* The interest exceeds the discount by \$155 67 cts. 5 m.

25 What is the difference between the sum of the square root of 32 and 24 and the cube root of 67?

*Ans.* 6.496.

26. What will purchase \$2450 stock, at  $105\frac{3}{4}$  per cent.?

*Ans.* \$2587 20cts.

27. A. has B.'s note for \$500 75cts.; with 9 months' interest, at 6 per cent., due on it, for which B. gave him 5064 feet of boards, at  $2\frac{1}{2}$ cts. per foot, with 140 pounds of tallow, at 13cts. per pound, and is to pay the rest in flax-seed, at  $92\frac{1}{2}$ cts. per bushel: how many bushels of flax-seed must A. receive, to balance the note?

*Ans.*  $409\frac{11}{16}$  bushels.

28. A father, desirous to encourage his son at school, promises to give him 6cts. the first quarter, 9cts. the second, increasing arithmetically: the boy has now been at school 9 years, and wishes to know what is due him.

*Ans.* \$21 06cts.

29. A sum of \$2363  $38\frac{3}{4}$ cts. is left to be paid in 5 years' time; but the person holding the money is willing to pay it at the expiration of 2 years and 3 months, upon being allowed discount at compound interest at 6 per cent.; which being agreed to, what must he pay?

*Ans.* \$2012 82cts. 9m.

30. A bond was given on the 14th of January, 1802, at 5 per cent. per annum, for the sum of \$1854 69cts.; on the 5th of July, 1807, \$285 were paid off, and a fresh bond entered into for the remainder, at  $4\frac{1}{2}$  per cent. per annum: at the time the interest of this last was \$52 65cts., there was paid off \$102 43cts., the old bond being then taken up, a new one was then given for the residue, which being paid off on the 26th of October, 1813, the bond-owner gave a receipt in full for \$2497 03cts. 2m.; at what rate then did he take interest per cent. per annum, upon the last renewal of the bond?

*Ans.* 4 per cent.

31 A person having driven a stock of cattle to market, received for them all \$456: he received \$50 for each horse, \$20 for each cow, and \$4 for each sheep; the number of cows was double the number of horses, and

there were three times as many sheep as cows: what did he receive for the horses, what for the cows, and what for the sheep; and how many of each sort were there?

*Ans.* { 24 sheep, \$ 96.  
8 cows, \$160.  
4 horses, \$200.

32. How much gold, of 17 and 24 carats fine, must be melted with 10 oz. of 16 carats fine and 20 oz. of 19 carats fine, to make a mixture of 50 oz. 19 carats fine?

*Ans.* 10 of 17 carats, 10 of 24 carats.

33. A case of goods, amounting to £230 5s. Sterling, is sold at Philadelphia at 20 per cent. advance: what is the amount in Federal money? *Ans.* \$1227 87cts. 7m.

34. If a tower be built in the following manner,  $\frac{3}{4}$  of its height of stone, 27 feet of brick, and  $\frac{1}{4}$  of its height of wood, what was the height of the tower?

*Ans.* 113 feet 4 inches.

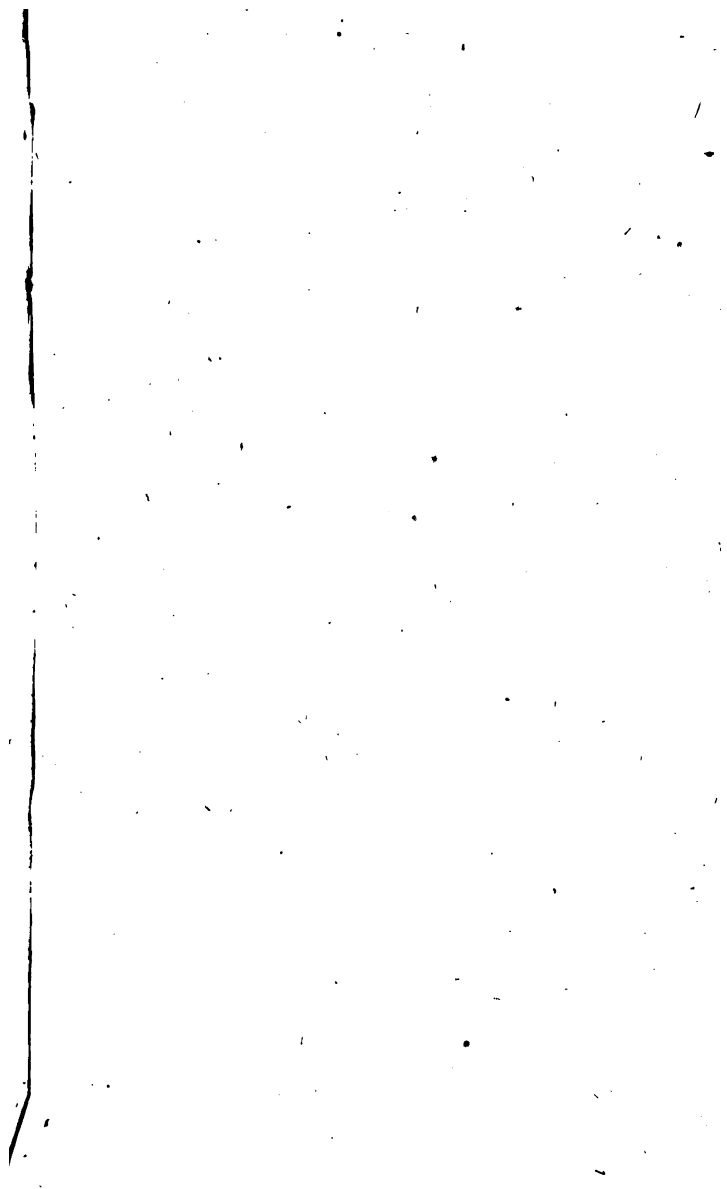
35. When I, by disposing of a yard of cloth, at \$7, gain 56cts., what would I gain by selling 3 pieces, which cost me \$400? *Ans.* \$34 95cts. 1m. +

36. If a man buy 25 yards of lace, at 30cts. for the first yard, and for the last yard 96cts. the price of each yard increasing in arithmetical progression, what did the whole amount to? *Ans.* \$15 75cts

37. If of two numbers 47 is the less, to which the other is in proportion as 9 to 4, what is their sum, and the product of their sum and difference?

*Ans.* { Sum, 152.75  
Difference, 58.75  
Product of sum and dif. 9974.0625.

THE END.



1. The first part of the document discusses the importance of maintaining accurate records of all transactions and the role of the auditor in ensuring the integrity of the financial statements. It emphasizes the need for transparency and accountability in the reporting process.

2. The second part of the document outlines the specific procedures and standards that must be followed during the audit process. This includes the selection of samples, the use of statistical methods, and the documentation of findings. It also addresses the potential for bias and the need for objectivity.

3. The third part of the document discusses the challenges faced by auditors in the current business environment. These challenges include the increasing complexity of financial transactions, the rapid pace of technological change, and the growing pressure to deliver results quickly and accurately. It also touches on the importance of communication and collaboration between the auditor and the client.

4. The fourth part of the document provides a summary of the key findings and conclusions of the audit. It highlights the areas where the company's financial statements are in compliance with the relevant standards and identifies any areas where further action is required. It also provides recommendations for improving the company's internal controls and financial reporting processes.

5. The fifth part of the document is a conclusion that summarizes the overall findings of the audit and provides a final assessment of the company's financial health. It also includes a statement of the auditor's independence and a declaration of the accuracy of the audit report.



1760

52

763 - 7 - 4

39 4 9

162 17 2

120 15 6

173 12 8

1545 16 11

64 - 18 - 7

173 2 6

1552 17 4

173 13 9

193 13 8

212 27

2295 35 5

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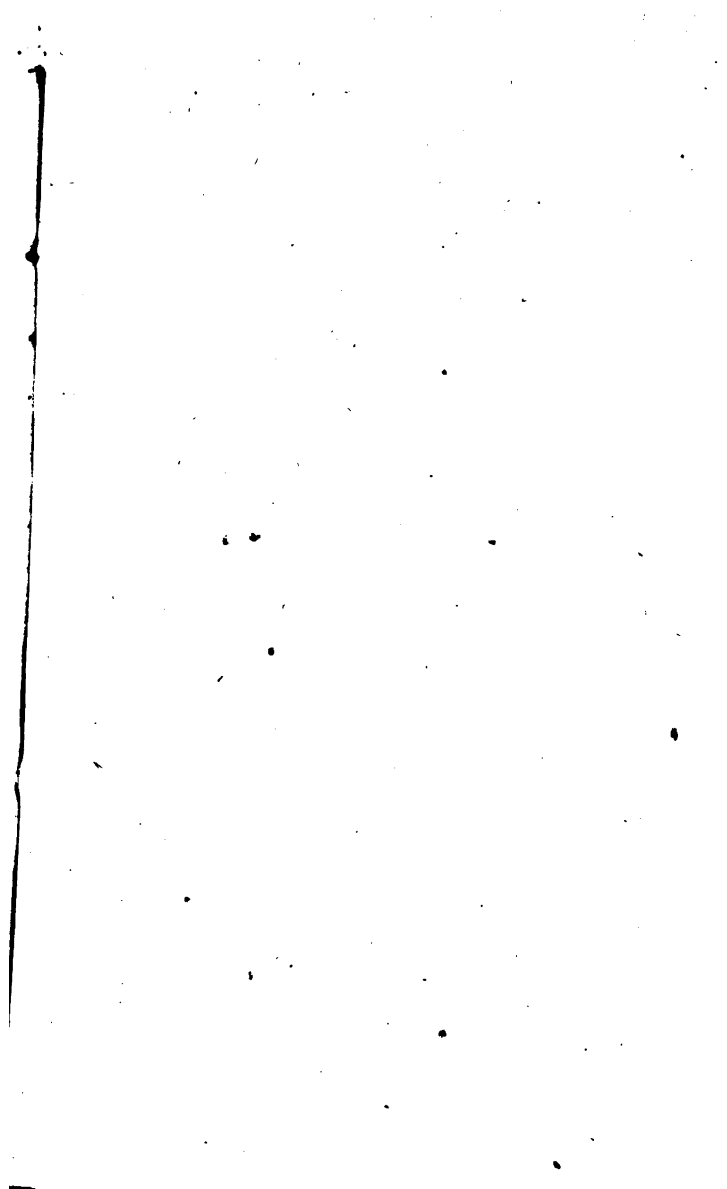
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GENTLEMEN.—Accept my thanks for the series of Readers you were so kind as to send me by my friend Dr. Darrin, when he was last in the city. I consider them decidedly the best School Readers I have met with. I have introduced them into the school at this place, and find them fully to answer my expectations. I have also introduced Grosvenor's History of the United States, another of your valuable School publications. I am very much pleased with Dr. Henshaw's works on Anatomy and Botany, which you kindly sent me. They appear to be just the works needed to bring the subject of Natural History within the compass of our Common Schools; and I intend, during the coming winter, to make an effort to introduce the subject into the school here; and for this purpose, I would like to possess the series of eight uniform volumes, which I have requested Dr. Darrin to procure for me.

Very respectfully,

H. G. BAHR.

*Principal Lee's Port Grammar School.*